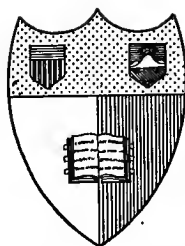


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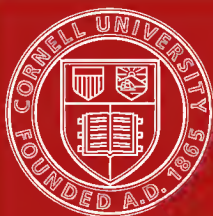
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SCHOOL FUNDS IN THE PROVINCE OF QUEBEC

GEORGE J. TRUEMAN

SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS
FOR THE DEGREE OF DOCTOR OF PHILOSOPHY
IN THE FACULTY OF PHILOSOPHY
COLUMBIA UNIVERSITY

Contrib 15 Educ 106

PUBLISHED BY
Teachers College, Columbia University
NEW YORK CITY
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PREFACE

Almost all the facts and figures on which this study is based were secured from the printed reports and the various year books mentioned in the bibliography. I wish to acknowledge especially my obligation to Dr. George W. Parmelee, Secretary of the Protestant Committee of Public Instruction for the Province of Quebec, not only for access to articles written by him on education in the province of Quebec, but for numerous explanations given in private letters and conversation. I am under very great obligation to Professor George D. Strayer, of Teachers College, Columbia University, in whose department and under whose careful and encouraging supervision this study was made.

G. J. T.

SCHOOL FUNDS IN THE PROVINCE OF QUEBEC

INTRODUCTION

The war just closed has remarkably stimulated thought in every field of human activity. The whole question of education is receiving an unusual amount of consideration. The daily papers are crowded with criticisms and suggestions, teachers' organizations are appointing commissions, and governments are blocking out new legislation. In no place is there more unrest and criticism than in the province of Quebec where the discussion seems to centre around the questions of compulsory attendance, and increased funds for school purposes.

There is some relation between the two, for a compulsory law, if enforced, would greatly increase the number of children at school, and thus add directly to the expense of education. Not only this, but a comparatively small number of schools in the province are now in a position to give eight years of valuable teaching to the pupils who might attend. At the present time the great majority leave school before the end of the fifth year, and one of the reasons for this is that there is nothing taught in the school to make it worth while to remain longer.

Again, a compulsory law to be enforced must be strongly backed by the authority of the provincial government; but in this democratic country local authorities snap their fingers at officers of the province, unless some pressure can be brought to bear. At present the provincial grants to school municipalities are so small that the withholding of them would often cause no serious inconvenience.

There should accompany the compulsory legislation, statutory provision for schools and text-books, absolutely free up through the compulsory grades or ages. In the province at the present time few schools are free, as the old-fashioned rate bill is compulsory in two thirds of the municipalities even in elementary schools. Free text-books are unknown.

Before a compulsory law can be enforced, or should be enforced, much more money must be available for school purposes. It

is easy to call for more money, but there are no royal roads to provincial wealth, and the schools must be paid for by the people of the country.

It is because the financial problem seems to be so fundamental that I have believed it worth while to examine somewhat closely into the sources of our present school funds, the distribution of the burden of taxation, and possible means of securing further income.

While it is the custom to make sharp distinctions between municipal, provincial, and federal funds, they all have their source in the pockets of the same people, and one cannot fairly be studied except in relation to the other two. In the study of this question interesting bypaths have constantly come into view, and while it may appear at times as if these paths were being followed too far, it will generally be found that they lead back to the main highway.

It may at first sight occur to the careful reader that the deductions should be based on taxation rates through a number of years and not on those of one year only. The criticism is not a valid one; although rates vary slightly from year to year, and the general tendency is upwards, the large number of tax-levying units considered provides sufficient correction, and takes away the danger of basing conclusions on exceptional cases.

I have at the outset given a comparatively long description of the development of the present system. This seemed absolutely necessary as a preliminary to the understanding of the complicated problems found in the province of Quebec.

If we estimate from the founding of the city of Quebec in 1608 and consider the province under English rule from 1763 to the present, the French and English periods have each lasted one hundred and fifty-five years. No one could understand the present dual system of schools who did not trace its development on through the struggles of race and creed from the earliest days until the present. Such a study gives one also the sympathetic viewpoint so necessary for a fair estimate of education in Quebec.

The section dealing with the present method of financing the schools and the number of children to be educated presents several comparisons with other provinces and states. These may often be misleading unless it is kept in mind that almost half of the teachers do not bargain for salaries at all, but have

dedicated their lives to this particular kind of religious work. This makes it exceedingly hard to increase the salaries of the Catholic teachers beyond a living wage, for they are, in a sense, in competition with the religious teachers who ask and receive a bare living. This also keeps down the charges in Catholic convents and boys' schools, and does much to perpetuate the idea that teachers are like preachers and missionaries, and should be glad to serve the community for as near nothing as will keep body and soul together.

The problem of school funds is made still more difficult by the large families of the French population, among the very largest in the world to-day. This gives a much higher percentage of children in the population, and makes the task of educating them more than one third heavier, if this factor alone is considered, than in a province like British Columbia.

In the section dealing with the distribution of the load of taxation, there are, speaking generally, two kinds of comparisons kept constantly in sight: first, the rates of taxation in the different groups of school municipalities as compared with each other, and with those of Ontario and Massachusetts, and second, the variations between the different municipalities themselves, as they are found within their groups. The variations within the groups are very great, almost beyond credence. A study of this section will convince the most conservative that no more undemocratic system could be conceived.

A study of tax exemptions shows that this province is only taxing about seventy-five per cent of the real estate, and a study of valuations leads to the conclusion that property generally is assessed at from one third to two thirds of its selling value. When it is remembered that there is no tax whatever on personal property, and that there has been a remarkable increase in the last few decades in "intangible" forms of wealth, the conclusion is inevitable that Quebec is suffering, not from overtaxation, but from a bad adjustment or distribution of the tax burden.

Attention is called to some of the purposes for which more money is needed in education to-day. Not much is said about vocational training, technical education, medical inspection, and the care of exceptional groups, although Quebec is especially in need of all of these. The lamentable fact that a very large percentage of the children are not at school at all, and that more than

half of those that do attend drop out before the fourth year at school, seems to dwarf the other problems and make the solution of this so fundamental as to receive first place.

Striking facts in regard to teachers' salaries and the small numbers attending normal schools are also presented, and the conclusion reached that only by greatly increased salaries can a trained staff be secured and kept.

Although the government now makes large grants to education, only a little more than one third goes to aid the public schools of the province, and this is mainly distributed on a wrong basis. While a small percentage is used to aid poor municipalities so called, the greater part is distributed with no reference whatever to the need, and, as a consequence, brings about no equalization to tax rates. Larger government grants distributed on a proper basis would equalize the tax burden, make uniformly good schools possible, and at the same time give the Superintendent of Public Instruction a leverage on the local communities that would make progress rapid and sure.

In order to get a grasp of the whole financial problem and ascertain, if possible, where the increased funds can be most fairly and readily found, an examination is also made of provincial and federal revenues. The province is shut up in its taxing powers between the municipality, on the one hand, and the federal government on the other, and, like the other provinces of Canada, has an inelastic revenue which is scarcely sufficient to meet present demands.

Education is really a Dominion-wide concern. The federal government acknowledged this in 1913 when it made large grants to the different provinces for agricultural education. The Royal Commission recommends that federal grants be given for technical education, and it is understood that these grants are likely to be made this year. But the need for primary education is far greater in Quebec to-day than that of higher technical training or even vocational education.

To supplement the present funds raised by taxation on real estate, the Dominion government should make large annual grants to the provincial governments, and the funds thus secured should be administered by the various departments of education on a basis carefully worked out by educational experts from all over Canada. In the last section of this study a good deal of data

are brought together in regard to the taxation of income. Quotations are given from leading economists on this and other forms of taxation. A general income tax is a new thing in Canada, and I thought it well to compare laws of other countries with our own, and give the experience of a state like Wisconsin where this method of raising funds for public purposes has proved such an undoubted success. My excuse for quoting at length the opinions of such economists as Professors Seligman of Columbia, Bullock of Harvard, and Adams of Yale, is that these men have made the study of this question a life's work; I have not, and must therefore back my argument by opinion of experts in that field. If it is asked why the income tax should be dealt with at all, my reply is that I undertook to find the money for extending the work of education in this province.

According to the present system of direct taxation real estate bears almost the whole burden of supporting municipal institutions. As there is no personal property tax in the province of Quebec, a large and increasing proportion of wealth has been escaping taxation. One remedy would be for Quebec to levy an income tax for herself. But the federal and provincial governments are trying to work out a separation of the sources of their respective revenues, and provincial governments have at least tacitly agreed to leave the income tax to the federal government. This is undoubtedly a good arrangement, but Quebec and the other provinces of Canada have a right to ask that a certain per cent of the tax be given over to the provinces for purposes of education. This is not a new principle in taxation. The proceeds of the Wisconsin income tax are distributed as follows: six per cent to the state, twenty per cent to the county, and seventy per cent to the municipality from which it came. This is not a democratic distribution, for the rich municipality does not help its poor neighbors.

Whatever money the Dominion hands back to the provinces for educational purposes should be apportioned on the basis of requirement, not of wealth. If Dominion funds are granted to the provinces for education, should there not be established a federal department of education with a minister responsible to Parliament? In the United States a bill is now before Congress making provisions for such a department in that country. The situation in the United States is reviewed and the conclusion reached

that such a department would be a great stimulus and guiding influence in Canadian education, and that it could be so organized as not to interfere in any way with the control each province now has of its own educational system.

Such, in brief, are the tasks I have undertaken and the conclusions reached. I believe sufficient data are presented to convince any careful reader of the correctness of these conclusions and of the necessity for acting on the recommendations put forward.

CHAPTER I

HISTORICAL OUTLINE

The French Régime. Quebec was ceded to Great Britain in 1763. Before that date the population was entirely French in language and nationality and mainly Roman Catholic in religion. Even in Europe at that time education had not made much progress among the people, and it is scarcely likely that conditions were as good in Quebec. One cannot read the history of early French Canada, however, without realizing that the church did not neglect education.

In 1635 Father LeJeune wrote to Cardinal Richelieu from Quebec in these words: "Families are beginning to multiply and they are already pressing us to open a school . . . what a blessing it would be if next year we should be writing that here in New France, we are conducting classes in three or four languages."¹

A school for little children was really opened in 1635 under the direction of the Jesuits. Here they gave elementary instruction to the children of the French and Indian populations.

In 1651 a new school was opened and conducted by a lay teacher, Martin Boutet. During the whole period of French occupation the Jesuits maintained in Quebec a school for children. In 1666 when the whole white population of Canada was only 3,215 souls, the Jesuits had twenty resident pupils in their school and the Ursuline nuns twenty-one and each had a larger number of day students.

As the population grew, other schools were founded, all under the direction of the church. It is not the purpose here to write a history of education in the province. Moreover, the conquest broke sharply into the normal development of the old system, and the present system is not a natural growth from the old régime. There are a few special schools of the day, however, that may well be mentioned.

In 1690 there was a school at St. Joachim where there were forty boarders whose expenses were paid by their parents, at the

¹ Abbé A. E. Gosselin, "Education in Canada," in *Canada and Its Provinces*, Vol. XVI.

rate of three livres and one bushel of salt each per month. In 1693 Bishop Laval provided six scholarships for this school on the following conditions: The children were to belong to the country, to be of good morals, and adapted to manual labor. They were to be chosen by the directors of the seminary and to be fed, maintained, and instructed in good morals, in piety, in reading, and in writing, or trained to farm work or the industries carried on in the place, until they had reached the age of eighteen when they were supposed to be capable of earning their living. The scholarships amounted to some two thousand livres for each student for the whole period they were at the school.

It is interesting to note that in 1701 Abbé Soumande, director of the school at St. Joachim, gave eight thousand livres, in addition to ten thousand already given by him, in order to enable the seminary to carry on the instruction of certain pupils as far as the beginning of the humanities in order that they might be qualified to become school teachers.

This is the first normal training course provided in Canada. In those days the expense was borne entirely by the church or some of its generous officers. In 1704 the schoolhouse at Beaupré needed repair. Instead of calling on the church to do the work, the colonists themselves made a collection over all the nearby country and put the building in shape.

In 1673, writing of the school at St. Foye, Father Dablon said: "This year, our Hurons, having seen in the school for French children that those who misbehaved were chastised, came to the conclusion that in order to train their own children properly, it was necessary to chastise them for their faults . . . This is why the chief has the habit of now and again going around the village shouting at the top of his voice for the fathers and mothers to make known the faults of their children, that the boys may be whipped by the French schoolmaster and the girls by a good matron."¹

In 1692 Jean François Charon, a man of considerable means, born at Quebec, founded a sort of school and hospital in Montreal. By the King's charter it was to be "a refuge for orphan children, the maimed, and the old; the said children to be put to work at different trades and to receive as good an education as possible."

¹ "Education in Canada," in *Canada and Its Provinces*, Vol. XVI.

This school grew apace and Charon opened up a normal training department and a normal school. In 1707 Raudot, the intendant, wrote: "Owing to the lack of schoolmasters, children are badly brought up. They ought to be corrected while they are still susceptible to discipline and for that purpose we require schoolmasters in all the settlements . . . Brother Charon is already trying to train teachers, but his community has not the necessary funds and ought to receive assistance. If the King would add two thousand livres to what he already allows, the Brothers could train teachers which would be a great benefit to the Colony."

Charon and his brother brought no less than twenty-four teachers to Canada from France, in addition to those they trained in their own school. Girls' schools were established as early as those for boys and in even greater numbers.

As for higher education, in 1637 the Jesuits established a Latin School in Quebec. The course of instruction was the same as that given in Jesuit colleges in France and Europe generally. They were supported by the Jesuit order and grants from the King. In 1759, after a continuous existence of more than one hundred and twenty-five years, the college at Quebec began to go down. After the conquest no new priests or teachers were allowed to come to Canada. The school gradually went down until the complete suppression of the Jesuits by the edict of the Pope and the confiscation of their lands by the State.

During this early period schools were fairly general in Canada. They were supported by private gifts, by the church and religious orders, by grants from the government of old France and by fees and collections from among the people themselves.

The British Occupation. When the conquest came in 1759, a great change came to Quebec. After the treaty of Paris in 1763, the men of wealth, the aristocracy, the army, many of the priests and teachers who were born in old France, left Canada forever.¹ Nor were French priests and teachers allowed to come from old France to Canada for a good many years. While this provision was a wise one from the point of view of expediency, it made things that much harder for Quebec. From that time on, the people

¹ Abbé Adelard Desrosiers, "French Education in Quebec," in *Canada and Its Provinces*, Vol. XVI.

had to look to the ordinary priest, born and trained among themselves, for leadership. Their new rulers were of different religion, language, and national ideals, and naturally could not understand, appreciate, nor intelligently direct their French subjects. The large properties of the religious orders were in part confiscated and the colonists were, with one blow, left without their educational leaders and means of supporting their institutions. In 1777 the Jesuit order was suppressed by the Pope and a good part of the revenue of their property was used to support Protestant schools.

In 1787, Lord Dorchester, who was then governor, called together a commission of inquiry to study the question of education. This commission was made up of five Englishmen and four Frenchmen. Considerable proof was accumulated as to the lack of education in the colony and the commission recommended the establishing of a great university that should have supervision over an educational system that would include every grade of study. The report recommended also:

(1) The erection at once of parish or village schools throughout the province which should teach reading, writing, and ciphering.

(2) The establishing in the central town of each district of a free school in which arithmetic, language, grammar, book-keeping, gauging, navigation, surveying, and the practical branches of mathematics should be taught. The free schools were to be supported in part by rating the parishes on an assessment basis.

The commission was two and a half years preparing the report and it was presented as unanimous. The Roman Catholic coadjutor bishop of Quebec was in favor of it, and it seemed as if rapid progress might be made. Nothing was done. The French population was naturally suspicious and perhaps not ready for such progressive legislation. The heads of the church were generally of the opinion that it was a scheme to put a Protestant and English university at the head of their educational system.

While the few English families at this time in the province were not really scheming to coerce the French, it was probably their opinion that the French would gradually learn English and forget their native language, and this view on the part of the English, and the feeling of suspicion it engendered in the French, did much to delay the establishment of any comprehensive system of education. In the meantime, several exiled priests

arrived in Canada from France and did something to advance education among the French.

The Royal Institution of Learning. In 1793 there came to Quebec Dr. Jacob Mountain, the first bishop of the English Church appointed for Quebec. He urged strongly upon the English government that something be done to solve the educational problem. The French were suspicious of him and believed that his whole aim was to put a committee of the Anglican Church over their schools and gradually undermine the authority of the Catholic Church. The English government was impressed by Dr. Mountain's letters and in 1801 the Governor of Quebec spoke as follows to the House of Assembly: "With great satisfaction I have to inform you that His Majesty from His paternal regard for the welfare and prosperity of His subjects in this colony, has been graciously pleased to give directions for the establishing of a competent number of free schools, for the instruction of their children in the first rudiments of useful learning and in the English tongue and also, as occasion may require, for foundations of a more enlarged and comprehensive nature and His Majesty has been further pleased to signify his royal intention that a suitable proportion of the lands of the crown should be set apart and the revenue thereof applied to such purposes."¹

During the session of the Quebec legislature following an act was passed founding "The Royal Institution for the Advancement of Learning." This was the first act dealing with education ever passed by the legislature of the province.

The law was very complicated and did not come up to the expectations of those interested. In 1803 the executive council set aside sixteen townships for the purpose of aiding education and the King sanctioned a gift of 20,000 acres each to the Royal Grammar Schools to be established in Quebec and Montreal. These gifts were and remained on paper.

In 1818 the Royal Institution was organized for business. Of the eighteen trustees named by the Crown, fourteen were English Protestants, three, officials in Upper Canada. The Anglican bishop was president and the secretary was a strong Anglican who was preparing for the ministry of the church. Almost all the teachers were brought from England and knew nothing of the French language. Such men as these were not well fitted to

¹ *Laws of Lower Canada*, compiled in 1830, Vol. XI.

establish schools in Quebec where the people were French and Catholic.

In 1822 there were thirty-one schoolmasters under the direction of the society, of whom twenty-three were English. In 1838 there were thirty-seven schools in operation. Only eighty-seven schools were conducted by the society altogether and nearly all had disappeared by 1841.

More Practical Legislation. The next piece of legislation was in 1824. This was much more practical and was satisfactory to the majority. Before giving any of its provisions, it will be worth while to call attention to an old custom of the French people. They had been accustomed to paying tithes for the support of the church and in the twenty-seventh section of the terms of capitulation of 1759 is the following request: "The people shall be obliged by the English Government to pay their priests the tithes and all the taxes they were used to paying under the Government of His Most Christian Majesty."

This privilege was not immediately granted, but was held over to receive the English King's sanction. This is made clear by an act (34 George III, 1791), which states: "Whenever it shall become expedient to form parishes and build or repair churches, the same course shall be pursued as was requisite before the conquest," viz., "to make repartition and assessments on each inhabitant who owned land."¹ It will thus be seen that in the province of Quebec the principle of taxation was well understood and the machinery for collecting taxes ready to hand at an early date.

Before the Act of 1824 was passed, the local church guilds or *fabriques*, as they were called, had frequently established schools in their own parishes. In 1824 the historian, Bibaud, stated that there were few parishes of any size in which there was not a school on a more or less satisfactory footing. Among the French, the congregation of Notre Dame had seventy-two teachers; the Ursulines of Quebec, forty-three; of Three Rivers, twenty-six. The Educational Society in Quebec had a school attended by two hundred and fifty children, run on the Lancasterian system. There were thirteen rural convents and there were *fabrique* schools in forty-eight parishes.

Bearing this in mind, one sees the absurdity of the attempt to establish in French parishes the Schools of Royal Foundation.

¹ *Laws of Lower Canada*, Vol. XI.

The only way to do was to move on in harmony with principles already established and, while utilizing existing machinery, introduce more system and better methods.

The law of 1824 states in the preamble: "Whereas the institution of elementary schools in the several parishes of this Province, in diffusing the principles of a good moral education, will contribute to the promotion of Industry and Agriculture and, whereas it is necessary to provide means for facilitating their establishment, therefore be it resolved, etc. . . ."¹

It was provided that each vestry board, or *fabrique*, in the province should be given authority to acquire land, money, and other property for the purpose of founding and supporting one or more elementary schools in the parish. They were authorized to provide first one school in each parish. If there were two hundred families in the parish, they might establish a second school and so on in the proportion of one school for every hundred families. In order to establish and maintain the schools, every *fabrique* was entitled to apply out of its annual income a sum of money not exceeding in any case one fourth of the actual income of the *fabrique*.

Each *fabrique* had to render annually an account in writing on the third Sunday after Easter, at a meeting of the resident landowners in the parish, stating the income and expenditure of the schools for the twelve preceding months, the number of pupils, and the name of the schoolmaster.

As the funds in the hands of the *fabrique* had been raised by taxation on the landowners of the parish, there is here a provision for the support of schools entirely by local taxation. The funds had been first raised for church support and, as one fourth of the whole amount raised could go for school purposes, the framers of this act had some idea of the importance of education. These *fabrique* schools were, of course, in every sense church schools. Later on legislation was made permitting them to join with other schools afterwards established in the parish.

By 1829 there were sixty-three of these schools regularly established.

Substantial Government Grants. In 1829 an act was passed making for the first time provision for legislative grants to schools throughout the province. This act provided as follows:

¹ *Laws of Lower Canada*, Vol. XI.

It shall and may be lawful for the Governor, Lieutenant-Governor, or person administering the government, to advance by warrant or warrants under his hand the following sums in the course of the present year, from and out of the unappropriated moneys in the hands of the Receiver General for the purposes herein mentioned:

For the Society of Education for the District of Quebec, the sum of two hundred pounds Sterling to assist the said society in promoting and extending education in this Province.

Three hundred pounds Sterling to assist the same society in building a central schoolhouse for the district of Quebec, which said sum shall be paid to the president of the aforesaid institution in such payments as shall be deemed necessary.¹

The person or persons having direction of the schools were required to report on the state of the schools and to render an account of the money granted to the three branches of the provincial parliament, within the first fifteen days of the next session.

Later in the same year grants were made as follows: "Not exceeding one hundred and fifty pounds to the British and Canadian School Society of Quebec. Not exceeding three hundred pounds, to the British and Canadian School Society of Montreal to assist the same in building a schoolhouse at Montreal. A sum not exceeding two hundred pounds as an aid to the National and Free School at Montreal."

By an act passed March 14, 1829, further legislative grants were made to these schools and others. I give the list below, as it shows how rapidly schools were being formed under the stimulus of generous government grants:

"An Act for the encouragement of Elementary Education, etc."²

The Lieutenant-Governor was authorized to pay out of any unappropriated moneys:

(1) A sum not exceeding three hundred pounds for the support of the Montreal British and Foreign School.

(2) A sum not exceeding two hundred pounds for the Montreal National Free School.

(3) A sum not exceeding four hundred pounds toward enabling the trustees of the Quebec British and Canadian School to build a schoolhouse.

(4) A sum not exceeding four hundred pounds toward enabling the trustees of the Chapel of St. Andrews to build a school on the grounds of their chapel.

¹ *Laws of Lower Canada*, Vol. XII.

² *Ibid.*

(5) A sum not exceeding five hundred pounds to the founder of the College of St. Hyacinthe toward enabling him to maintain that establishment.

(6) A sum not exceeding five hundred pounds toward the building of a schoolhouse in the Borough of Three Rivers, as soon as three trustees shall have been appointed at a meeting of the freeholders of said Borough holden for that purpose.

(7) A sum not exceeding four hundred and eighty-three pounds, ten shillings toward enabling the Quebec Society of Education to discharge the debts it has created and toward maintaining their schoolhouse during the present year.

(8) A sum not exceeding two hundred pounds toward enabling the said Quebec Society of Education to erect a schoolhouse at Quebec, over and above the sum heretofore granted for that purpose.

(9) A sum not exceeding one hundred and fifty pounds for the support of British and Canadian School at Quebec for this year.

(10) A sum not exceeding fifty pounds towards enabling the Auxiliary Society of the Ladies of Quebec, to maintain their school for the instruction of indigent young females.

(11) A sum not exceeding one hundred pounds for the support of the Quebec National School for the present year.

(12) A sum not exceeding two thousand pounds for the support of schools established under the control of the Royal Institution during the present year.

(13) A sum not exceeding three hundred pounds to the Secretary of the Royal Institution for the Advancement of Learning for the whole of the arrears of his salary and for his salary for the present year at the rate of one hundred pounds per annum.

Here follows a general section which provides, for the first time, for personal grants to teachers:

It shall be lawful for the Governor, Lieutenant-Governor, or other persons administering the Government, to grant to any master or mistress in any school in the country parishes, not under the direction and management of the Royal Institute and having under tuition not less than twenty pupils, the sum of twenty pounds per annum during three years.

Provision was also made for the payment to the teacher of ten shillings a head annually for poor children that had been instructed gratis. In one school there was not to be less than twenty nor more than fifty.

On March 26, 1830, the act of the previous year was amended to allow clergymen of any denomination to be trustees, even though not freeholders, and requiring that every teacher hold half

yearly public examinations, of which notice was to be posted at least one week in advance, on the church door.

The following clause is of interest:

A sum not exceeding two hundred pounds toward enabling Joseph Lancaster to make experiments in the methods of instruction invented by him. A sum not exceeding one hundred pounds to enable Joseph François Perrault to defray the expenses of his school and diffuse instruction in the mode explained in his manual and a similar sum toward enabling him to print elementary text books.

On February 25, 1832, another act was passed to appropriate money. Most of these grants were but the renewal of those granted before. The list was yearly growing longer, however, and some new features were introduced. Several grants were made to aid in paying for country schoolhouses; one of twenty-one pounds, thirteen shillings, two pence to the trustees of the elementary schools in the parish of Beauport, to pay one-half of the cost of a school erected by them at Lake Beauport.

On that same date, it was enacted that all moneys arising out of the estates of the late Order of Jesuits should be placed in a separate chest, in the vaults wherein the public moneys of the province were kept, and should be exclusively applied to the purpose of education.

An Early Attempt to Establish a Normal School, 1836. An act to provide for the establishment of normal schools: "Whereas in the parishes, seignories and townships of this province in which the number of schools hath become much larger than it was formerly, the want of able masters and teachers is deeply felt and in order that the liberal encouragement granted to public instruction by the legislature may not be unavailing, it has become urgently necessary to provide for the establishing of normal schools, from which masters and teachers properly qualified may be procured.¹

The effect of the large government grants to schools was beyond what anyone would have guessed. In 1829 there were 14,700 pupils in attendance. In 1835, 37,000 and in 1845, 60,000.

These were strenuous times politically. The Legislative Council and Assembly were in open conflict and the days of the rebellion were not far off. In 1836 the Legislative Council refused

¹ *Laws of Lower Canada*, 6 William IV, Chap. 12.

to sanction the grant for education and all over the province the schools were forced to depend on local support, or close.

The very year that the legislature, by its refusal to act, closed the doors of numbers of primary schools, it passed the act referred to, appropriating funds for normal schools to train primary teachers. As these normal schools were to have been non-sectarian and open to both French and English, the French refused to have anything to do with them and the schools were a failure.

The Montreal Normal School was opened in 1837 and granted diplomas to thirty teachers during the following five years. In 1842 the law establishing the normal schools was repealed.

This was the last attempt by the legislature to bring the two races together in school life. For three-quarters of a century many of the English leaders of the province and a few of the French had been working to establish a unified system of schools. With the establishment of responsible government, the English minority lost any power they had beyond what their members in the legislature warranted. By the Union of 1841, it was thought something might be done, but so far as education was concerned, this act proved a dead letter.

Various Classes of Schools in Lower Canada at the Time of the Union. There were now in the province several groups of schools:

(1) The *fabrique* schools built and managed by the vestry boards or wardens of the Roman Catholic Church, receiving government grants to assist in building, and tithing the land-owners of the parish for their support.

(2) The schools under the direction of the Royal Institution, assisted somewhat by legislative grants and able to tithe the people of the parish through the church wardens.

(3) Common or public schools established by the people under the chairmanship of the chief military officer. Legislative grants came to these schools through the teachers—so much for each teacher and so much for each pupil.

(4) A number of schools under the direction of various benevolent, charitable, and educational societies, all or nearly all of which were in receipt of government grants.

(5) Church schools, schools managed by nuns, by priests, by lay brothers, many of which received government grants.

(6) Special schools, like that of Joseph Lancaster and Joseph François Perrault, where pupils were prepared to teach and to which liberal sums were granted by the legislature.

(7) A number of county academies; such as those at Chambly, Hatley, Sherbrooke, Stanstead, Three Rivers and St. Hyacinthe, all of which received substantial government grants. Most, if not all, of these schools charged tuition fees when not prevented from doing so by legislative enactment.

The Union of Upper and Lower Canada and the New Educational Act. We have now reached a decisive year in the history of education in both Lower and Upper Canada. In 1841, these two provinces, which had been separate since the Constitutional Act of 1791, were united and made into one province by act of the Imperial Parliament. There was at this time a great interest awakened in education. Otherwise no such grants would have been made as have just been considered. One of the first acts of the United Parliament was to have prepared an elaborate education bill. This bill is said to have been based mainly on educational theories set forth in a report on Common School Education laid before the Assembly of Upper Canada in 1836, by Dr. Charles Duncombe, and on a series of letters on education written by a French Canadian of Montreal, named Charles Mondelet.¹

The bill was framed by Solicitor General Day, assisted by the Honourable Christopher Dunkin who had a hand in preparing that part of Lord Durham's report dealing with education in Lower Canada. The new bill was well threshed over in the House. Anglican and Roman Catholic were afraid some section would interfere with their religious rights and watched every move. Finally it was made a law; with what results will be seen later. Perhaps the outstanding feature, from the point of view of this study, was the setting aside of 50,000 pounds currency (\$200,000), for Common School Education. The grant was made thus large through the influence of Mr. Isaac Buchanan, then member for Toronto.

It is well to remember that the long struggle for responsible government in the two Canadas was over. The rebellion of 1837-38 had ended in Lord Durham's report and the handing

¹ Hodgins, J. George, *Documentary History of Education in Upper Canada*, Vol. I.

over to the Assembly, the lawfully elected representatives of the people, the undisputed control of public moneys. May they not have felt a freedom in the newly granted power that led them to vote a more than generous sum for popular education?

The chief features of the law, in so far as this study is concerned, are as follows:¹

The creating of a permanent school fund, for the establishment, maintenance and support of public schools in every township and parish in the province. The fund was to be made up from the sale and lease of lands, set aside, or to be set aside for that purpose and from a government grant.

The 50,000 pounds to be set aside each year was to include the interest from the above fund and the balance was to be paid from provincial funds. This was to be called the "Common School Fund."

The Governor was to appoint from time to time a fit and proper person to be Superintendent of Education. He was not to receive a salary of more than seven hundred and fifty pounds annually. Among his duties were the following:

(1) To apportion the annual legislative grant among the several municipal districts, in the ratio of the number of children over five and under sixteen, as by the then last census were resident within such district.

(2) To notify the treasurer of each district of the amount apportioned to them out of the legislative grant that he might raise an equal sum in his own district over and above all sums raised for other purposes.

(3) To visit annually each of the municipal districts in the province and ascertain the state of the common schools.

Section XI makes provision for separate schools, in the following words: "When any number of the inhabitants of the township professing a religious faith different from that of the majority shall dissent from the regulations, it shall be lawful for the inhabitants so dissenting, collectively to signify such dissent in writing to the clerk of the district council, with the names of one or more persons elected by them as their trustee, or trustees, for the purpose of this Act." Provision was then made for them to form a school and receive a proportion of the money paid by the district treasurer, according to their numbers.

¹ *Statutes of the United Canadas*, 1841, Chap. XVIII.

No common school was entitled to any apportionment of money out of the Common School Fund, except on the following terms:

- (1) That it had been open at least nine months.
- (2) That it had been regularly attended by at least fifteen children from five to sixteen.
- (3) That the sum paid by the inhabitants was at least equal to that apportioned out of the fund.

Why the Act Failed. This law of 1841 was really the foundation of the present system and was an almost inconceivable advance on legislation that had preceded. At first glance, one would think the large grants from the province would have given it assured success. It proved unpopular and unworkable. Nevertheless it was the Magna Charta of Quebec education, and after the test of use had revealed its weak points changes were made and a satisfactory statute enacted.

At that time the members of the municipal councils were not elected by the people as now, but appointed by the government in power. They were often political appointees and not directly interested in schools. As the taxing power lay with them, they really controlled the schools. While given large powers, no uniform system was laid down for their guidance, and it was go-as-you-please with them.

The people were not ready to substitute a tax for the old system of fees and voluntary contributions, especially in Protestant townships. Many of the townships were not divided into school districts and the division could not proceed rapidly. The last census had been taken in Upper Canada in 1841, in Lower Canada in 1831, and the 50,000 pounds could not be divided as the law directed without being unfair to Lower Canada.

No provision was made for the union of townships, yet in the then unsettled condition of the country, good schools could not be maintained within township lines. As a result, little of the money was apportioned and, as the old system was no longer in force, things were at a standstill. Such was the state of things when the third session of the parliament of United Canada met on September 28, 1843.

A good part of the time of the session was spent in discussion of educational matters. Strong objections were made to the act because it seemed to be based on United States principles.

Honourable Francis Hincks replied to this, that the principles of the act were the same as those of the measure that was carried out in Prussia and that it was rather singular that a despotic, as well as a republican government, should have united in the same plan for the purpose of general education.¹

From the point of view of this paper, some of the remarks by the Hon. F. Hincks about taxation and school support generally are of interest. He claimed that the government grant was to induce parents to send their children to school, which otherwise they would not do. In New York a similar bill had been in operation for years. Taking the State grant there, it amounted to only eleven pence for each scholar per annum. There was also a local tax of two shillings per scholar and the parents had to pay ten shillings per pupil. . . . It would not be right that all the expense should fall upon the parents. The property of the country ought to bear its portion of the burden. It was necessary to interest the public in this measure and the only way to do so, was to make them pay for it.

"Those who found fault with the school tax, which it imposed upon property, ought to recollect that it was a tax upon the rich, who could afford it, for the benefit of the poor; and yet the poor man paid his proportion also. But who, after all, is the most benefited by the education of the poor? Was it not the rich man whose position was enhanced by having an intelligent, orderly population about him? Unless the tax was made compulsory, those who had no children would not contribute." John P. Roblin, in strong terms, spoke against the principle of taxation, while yet others wanted the schools made entirely free.²

Looking at the question from our present-day standpoint, one must conclude that Hincks was right. The bill was fair enough, but the people were prejudiced against taxation and the jump was too great; the rank and file could not keep pace with their leaders.

The Two Provinces Separate Their Educational Systems. To overcome the difficulty of the census, an act was passed in 1842 allowing 30,000 pounds to Lower Canada and 20,000 to Upper Canada. It had been pretty well shown that the two groups,

¹ *Documentary History*, Vol. I.

² *Ibid.*

differing as they did in religion, race, and language, however well they might work together in more material things, could not agree as to an educational system. This was now recognized and provision made for an Assistant Superintendent of Education for Upper Canada and another for Lower Canada, each acting under the General Superintendent of the united provinces. The first to fill the office in Lower Canada was Dr. Jean Baptiste Meilleur, a most earnest advocate of educational reform.

The Act of 1843 not only provided for the division of the 50,000 pounds as stated, but further developed the idea of Dissentient Schools. In Section XXVI it was enacted that when in any community the regulations and arrangements made by the school commissioners for the conduct of any school were not agreeable to any number whatever of the inhabitants, professing a religious faith different from the majority, these dissentients might signify their dissent in writing and hand in to the chairman of the commissioners the names of three trustees chosen by them for the purposes of this act. This new board would then have control over schools it might establish under this act.

Comprehensive Legislation. In 1845 another act was passed, but as the next year a most comprehensive act was passed, the earlier of the two may be passed over—"An Act to repeal certain enactments therein mentioned and to make better provision for Elementary Instruction in Lower Canada."¹ This act provided for a meeting of all the landowners and householders of each municipality to be held on the first Monday in June. If this was the first meeting of this kind to be held in the municipality, it was to be called by the *seignor*, or any resident justice of the peace. Five school commissioners were to be elected at this meeting, none of whom was to be a teacher of any school in his municipality. These commissioners were to divide the municipalities into districts, where it had not already been done. Not more than one district in each municipality was to contain less than twenty children between the ages of five and sixteen.

These officers were also to hold and care for all school property, appoint and engage teachers, regulate the course of study, and hear and decide disputes. They were to levy by assessment, in each municipality, a sum equal to the legislative grant to their

¹ 9 Victoria, Chap. XXVII.

municipality. Out of school funds they might allow a sum not exceeding twenty pounds Sterling yearly for the support of any Superior School or Model School, at the most thickly settled place of the municipality.

They had also to fix the monthly fees of each child, not to exceed two shillings, nor to be less than three pence per month. These fees were to be collected for only eight months, even though the school was open longer. In the case of model schools a higher rate might be collected and for the actual months the school was open. They might exempt wholly, or in part, indigent persons, lunatics, or idiots.

The regulations in regard to dissentient schools were practically the same as given already in the Act of 1843. Dissentient schools were to be under the control of three trustees and would be governed by the same rules as those laid down for the commissioners. Any school, whether under commissioners or trustees, would be entitled to its allowance of the local school fund and the general fund, if it had been open at least eight months and attended by at least fifteen children, if the returns had been certified to, if a public examination of the school had taken place and if a report, signed by a majority of the trustees and the master, had been sent to the Superintendent of Schools and, finally, if a sum equal to the legislative grant to the municipality had been raised in the municipality.

It was enacted also that any *fabrique* could unite with a common school and if the *fabrique* contributed not less than twelve and a half pounds Sterling toward the support of the united school, they would have the right of appointing the curé and churchwarden as commissioners.

In Quebec and Montreal the corporation was to appoint twelve commissioners, six Roman Catholic and six Protestant, and they would form two separate corporations. In these cities no special rate was to be levied for schools, but the city treasurer was to pay over to each corporation, in proportion to the population of each religious persuasion, the sums required by the act.

As Quebec and Montreal already possessed private educational institutions which did not and could not exist in rural parts, it was provided that Montreal receive one fourth and Quebec one third of the sums from the provincial grant that they would otherwise have received.

The act provided for the appointment of examiners who should make regulations for the examination of teachers, dividing the same into three classes. School commissioners were to be able to examine teachers for ten years longer, but after the first Monday in July, 1856, teachers had to have certificates from the regular board of examiners.

It must not be supposed that the principle of compulsory taxation for school support could be made popular, or even possible, by an act of the legislature. Many municipalities did not appoint school boards at all, and although the law provided means to compel action, laws are not readily enforced against the will of the people in a democratic country. To take away the semblance of compulsion, another act was passed on May 30, 1849.

By this act the ratepayers, or any other of the inhabitants, could, if they wished, get together, make up an amount equal to the legislative grant for that year and hand it to the secretary-treasurer. If this were done in July and properly attested, no assessment would be levied that year.

When school commissioners of indigent municipalities had carried out the provisions of the law in good faith and had failed to secure the amount required, the Superintendent of Schools was given the power to make the grant, just as if they had secured the full amount.

Clergymen of all denominations, even though not ratepayers, were declared eligible to be commissioners.

Three Normal Schools Are Established. Up to that time there were no public normal schools in Lower Canada. How the attempt to form a school for the training in one school of both French and English teachers had failed, has already been told. At this time, those desiring to teach were given rather superficial examinations by the local examining board created by the law of 1846. This could not long satisfy changing conditions and on August 30, 1851, an act entitled as follows was passed: "An Act to provide for the establishment of a Normal School and further to promote Education in Lower Canada":

Preamble. Whereas the number of Common Schools in Lower Canada hath of late years greatly increased and the want of able masters and teachers for the same is deeply felt and it has become necessary, in order

that the liberal encouragement granted by the Legislature for public instruction may not be unavailing, to establish a Normal School in Lower Canada, be it therefore enacted . . . and it is hereby enacted that it shall be lawful for the Governor of this Province to adopt all needful measures for the establishment of a Normal School, containing one or more Model Schools, for the instruction and training of teachers of Common Schools in the Science of Education and Art of Teaching.

There was to be allowed out of the unexpended balance of the Common School Fund, or if that was not sufficient, in whole or in part, out of the Jesuits' Estates Fund, a sum not exceeding one thousand five hundred pounds for payment of salaries and running expenses and a sum not exceeding two hundred pounds to help pay the expenses of teachers in training.

There was also provision made for one or more school inspectors to be appointed by the Governor, who were to visit all schools and make full reports to the Superintendent at least once in three months. Each inspector was to be *ex officio* a justice of the peace for his district, and his salary, which was not to exceed three hundred pounds annually, was to be paid out of the funds provided for normal schools.

These normal schools were ready for work in 1857. At that time two French normal schools and one English normal school were established. The legislature generously divided the money available for their support into three equal parts and thus allowed to the Protestant school a much larger proportion of the fund than was due on a basis of population.¹ This continued for almost fifty years.

The first principal of the Protestant school established in Montreal, in 1857, was John W. Dawson, afterward Sir William, and with him were associated William H. Hincks and Sampson P. Robins. Dr. Robins was on the staff for the whole fifty years of its existence. In 1907 the work of training Protestant teachers was taken over by Macdonald College.

On March 14, 1907, an act was passed, entitled "An Act respecting the McGill Normal School and to modify and confirm an agreement between His Majesty the King, in right of the Province of Quebec and the Royal Institution for the Advancement of Learning and for other purposes."

¹ Dr. Geo. W. Parmelee, in *Canada and Its Provinces*, Vol. XVI.

For many years the McGill Normal School had been training Protestant teachers under the direction of the Protestant Committee. It had received an annual provincial grant of about \$16,000, of which about \$13,000 was taken from the appropriation for normal schools and \$3,000 from the grants to elementary schools.

In the meantime, with funds so generously supplied by Sir William Macdonald, the great educational institution known as Macdonald College had been built and equipped at Ste. Anne de Bellevue. This act provided that from then on, Protestant teachers would be trained in the School for Teachers established at Macdonald College and that the McGill Normal School would be discontinued. The annual grant which had gone toward the support of the McGill Normal School was still to be continued, but used in some other way for the support of Protestant education in Quebec.

The contract was made between the King, represented by the Minister of Public Works of the Province, and the Trustees of the Royal Institution for the Advancement of Learning. This institution, which was founded in 1802, has long been superseded in the field of elementary education, but it is yet a great educational force in Quebec and in Canada generally through its great schools, McGill University, Macdonald College, and other affiliated institutions.

Jesuits' Estates Settlement and Other Funds. Reference has already been made at different times to the Jesuits' Estates Fund. By an act passed in 1853, unexpended balances of that fund and the Lower Canada School Fund were appropriated as follows:

(1) As an aid toward building or finishing schoolhouses, 300 pounds.

(2) As an aid toward parish and township libraries, 500 pounds.

(3) Handed over to the legislature from which it might make special appropriations, 5,000 pounds.

(4) Toward the establishment and maintenance of normal schools, 4,000 pounds.

(5) To be lent to the normal schools to be established in Montreal, 5,000 pounds, interest at five per cent to be paid into the Jesuits' Estates Fund by the Common School Fund.

By the same act a very necessary correction was made in the Act of 1846. No mention had been made of women teachers and

the pronoun "he" was always used when speaking of teachers. A number of commissioners ruled that no government grant could be paid to women teachers. Section LV of this act enacts that "he," as used in the law, may mean "they," or "she," unless there be something in the context "inconsistent or repugnant to such construction."

Up to this time only one regular school fund has been mentioned, the Common School Fund of 1841, of 50,000 pounds, annually paid out of provincial revenues. By an act of June, 1856, two new funds were created:

(1) The estates and property of the late Order of Jesuits were to form the Lower Canada Superior Education Investment Fund.

(2) The Lower Canada Superior Education Income Fund which was to consist of the following:

(a) The revenues and interest arising from the Investment Fund named above.

(b) The unexpended and unclaimed yearly balances of the Common School Fund for Lower Canada.

(c) Appropriations from Consolidated Revenue Fund of the province.

Twenty thousand dollars should be annually added to this out of the revenue of the province. If it should drop below eighty thousand dollars, enough was to be taken out of the Common School Fund of Lower Canada to make it up to eighty thousand dollars.

The above was to be apportioned among universities, colleges, seminaries, academies, high schools, model schools and schools other than ordinary elementary in such sums as the governor in council approved. Grants were to be for the year only and the governor in council might attach such conditions as he deemed advantageous.

School commissioners and trustees during the month of September of each year were required to take a census of all children of school age, distinguishing those five to sixteen from those seven to fourteen and those actually attending school. This census was to be reported to the superintendent within ten days.

The commissioners and trustees were to state in their semi-annual report to the superintendent the amount of the monthly

fees charged each child and the sum actually collected either by them or by the teacher.

In the same year an act was passed dealing with Elementary Education in Lower Canada. I shall give only the changes and additions to previous acts.

After the first day of July, 1857, any female who wished to teach and who was not a member of a "religious seminary," would have to be examined by one of the regular Boards of Examiners.

Out of the Legislative School Grant, the Superintendent of Schools was allowed to set apart the following sums:

(1) Not exceeding one thousand pounds for special aid to Common Schools in poor municipalities.

(2) Not exceeding four hundred and fifty pounds to encourage the publication and circulation of a Journal of Public Instruction.

(3) Not exceeding five hundred pounds towards forming a fund for the support of superannuated, or worn out Common School Teachers in Lower Canada.

The superintendent could establish other boards of examiners for teachers and, in mixed communities, two boards—one French, the other English.

In the case of a school municipality that had just debts that it could not pay, the superintendent might cause special assessments to be levied for their payment.

A Council of Public Instruction. The Governor was given the authority to appoint not more than fifteen and not less than eleven persons, of whom the Superintendent of Schools for Lower Canada was to be one, to be a Council of Public Instruction for Lower Canada. They would hold their office during the pleasure of and be subject to orders from the governor in council. The Council of Public Instruction was first organized three years later, in 1859.¹

Such are the main features of school legislation enacted before confederation. Schools were by no means free. In fact, school rates were compulsory, but government grants were liberal and the principle of taxation for school purposes was well established. The Catholics and Protestants had made provisions enabling them each to support and control their own schools. It will now

¹ *Statutes of the Province of Canada*, 22 Vic. Chap. LII, May 4, 1859. "Canada" refers to the united provinces of Upper and Lower Canada.

be seen how this principle was confirmed by the British North America Act.

The Provinces Unite to Form a Greater Canada. The British North America Act passed by the Imperial Parliament on March 29, 1867, united Canada, Nova Scotia and New Brunswick, under the name of the Dominion of Canada.

Section XCIII of this act deals with Education and I give it in full:

In and for each Province the Legislature may exclusively make Laws in relation to Education, subject and according to the following provisions:

(1) Nothing in such Law shall prejudicially affect any Right or Privilege with respect to Denominational Schools, which any class of persons have by Law in the Provincial Union.

(2) All the Powers, Privileges and Duties at the Union by Law conferred and imposed in Upper Canada, on the Separate Schools and School Trustees of the Queen's Roman Catholic Subjects, shall be and the same are hereby extended to the Dissentient Schools of the Queen's Protestant and Roman Catholic Subjects in Quebec.

(3) When in any Province a system of Separate or Dissentient Schools exists by law at the Union, or is thereafter established by the Legislature of the Province, an appeal shall lie to the Governor General in Council, from any Act or Decision of any Provincial Authority affecting any Right or Privilege of the Protestant or Roman Catholic minority of the Queen's subjects in relation to Education.

(4) In case any Provincial Law, as from time to time seems to the Governor General in Council, requisite for the due Execution of the Provisions of this Section is not made, or in case any Decision of the Governor in Council on any appeal under this Section is not duly executed by the proper Provincial Authorities in that Behalf, then, and in every such case, and as far only as the circumstances of each case require, the Parliament of Canada may make remedial Laws for the due Executions of the Provisions of this Section, and of any Decision of the Governor General in Council under this Section.

This act of the Imperial Parliament continued to Quebec and Ontario their separate school sections. The Catholic minorities of both New Brunswick and Prince Edward Island laid claim to the same privilege, but as nothing in preconfederation legislation could be interpreted as establishing separate schools, their claim was not, and has not since, been allowed.

In Manitoba the Catholics had such legislation before 1867 and when their own legislature refused to give them separate

schools, they appealed to the federal government for remedial legislation. This the conservative government was prepared to give, when it went out of office.

Both Saskatchewan and Alberta make provision for separate schools. British Columbia and Nova Scotia do not.

Two Committees of the Council of Public Instruction. In 1869 an act was passed considerably in advance of former legislation. There had been difficulty in arranging a method by which the Council of Public Instruction could satisfy both the Catholic and Protestant elements in what was henceforth known as the Province of Quebec. By this law the council was divided into two committees, each to have considerable jurisdiction in the affairs of its own denomination. This is known as "the Compromise of 32 Victoria," and it was the next logical step leading to the freedom in educational affairs enjoyed by the Protestant minority in the province.

The new Council of Public Instruction was to consist of twenty-one members, fourteen Roman Catholic and seven Protestant. It could resolve into two committees, as stated, but the Minister or Superintendent of Education, was to be *ex officio* member of each, only voting, however, in the one of his own religious denomination. There were to be two deputy superintendents, one for each group of schools. This act did not go far enough, as final action was reserved to the United Council, and under it the Protestant committee did not make its influence felt in the schools of the province.

Further legislation in 1875 and 1883 gave the Protestant committee freedom in all matters relating strictly to Protestant education. The committee was fully organized in 1876, with the following members and associate members elected by themselves: James Williams, D.D., Bishop of Quebec, Charles D. Day, Christopher Dunkin, John Cook, D.D., George Irvine, Archdeacon Leach, M.A., James Ferrier, Principal J. W. Dawson of McGill University. The associate members were: Judge Sanborn, R. W. Heneker, W. W. Lynch, Dr. Alexander Cameron, and Henry Fry. The Rev. George Weir, D.D., was secretary.¹

Since that date this committee has done the same work as a separate board of education and has been hampered little, if any,

¹ Dr. Geo. W. Parmelee, in *Canada and Its Provinces*, Vol. XVI.

by its union with the larger body. The Superintendent of Education has always been a French Catholic and the English Secretary is legally his deputy. As a matter of fact, the English Secretary has been given a perfectly free hand and has been treated as an equal by the Superintendent. The English and French Secretaries of the Department of Education were civil officers appointed by the government; the secretaries of the different committees were appointed by the committees. In 1882 Rev. E. I. Rexford was made English Secretary of the Board. He was an exceedingly able officer and did much to improve the Protestant secondary schools. In 1886 he became Secretary of the Protestant Committee as well, and ever since then the same man has filled both positions.

Special Legislation. In reading the statutes of the province from 1876 on, one finds constant enactments dealing with education in the towns and cities. In 1882, for instance, by special act Three Rivers was permitted to collect its school taxes along with the regular municipal taxes. The city had been doing this for more than twenty years without authority. The mayor and councillors had acted as school commissioners *ex officio*, and this statute legalized their actions and provided that in future no separate collection roll need be made.

In the same year an act was passed permitting school commissioners and trustees, by a two thirds vote, to enter into an agreement with any partnership or company carrying on any manufacturing or industrial undertaking whereby their school taxes might be commuted for a number of years. They were to arrange for the company to pay annually a fixed sum instead of the tax; the number of years for which the arrangement was made was not to exceed ten.

A special act passed in 1888 made provision for the schools in the town of Richmond. In 1890 the town of Magog was incorporated and a similar statute passed in regard to schools in that town. As a specimen of such special legislation, the chief provisions of the Richmond statute are given. It provided for the formation of two Boards of Commissioners, a Roman Catholic and a Protestant, each of five members. Each was to be elected by its own group of proprietors. The provincial grant was to be divided in the proportion of the Roman Catholic and Protestant populations of the town according to the then last census. The

two boards could meet to settle the amount of the tax, which was in no case to be more than five mills, nor less than two.

The tax was to be levied by the Town Council, as fixed by the School Commissioners on the taxable real estate of the municipality. The assessment roll was to be arranged in four sections or panels, as follows:

Panel Number One—the taxable real estate belonging exclusively to Roman Catholics.

Panel Number Two—the taxable real estate belonging exclusively to Protestants.

Panel Number Three—the taxable real estate belonging to corporations, to Jews, or those whose religion is unknown, or to partnerships some of whom prefer the Roman Catholic, some the Protestant faith.

Panel Number Four—all real estate exempt from taxation.

The proceeds of taxes levied on Panel One were to go to Catholic schools; of Number Two to Protestant schools; and of Number Three, to be divided between the two groups of commissioners in the proportion that the Catholic and Protestant populations bore to each other according to the then last census.

This act remains in force still and Richmond is hampered in the development of her schools because of the five mills limit.

Montreal and Quebec were singled out by the Act of 1846 for exceptional treatment, as has already been shown. Montreal was to receive only one fourth, Quebec one third of what would have been their share of the Common School Fund. These school boards were appointed by the city councils and were not given the right to levy taxes. The idea expressed in the act was that these cities had so many private schools, little money need be devoted to public institutions. In 1847 the city council of Montreal handed over to the school commissioners the sum of \$558.05 with which to maintain their schools. From 1846 to 1861 the board received each year on an average slightly under \$1,200. This absurd condition could not last and Cap. XXII, of 31 Victoria (1868) was an attempt to bring the city councils to task.

The city corporations were required to pay to the Catholic and Protestant school commissioners a sum equal to three times their share of the legislative grant. If the corporations thought best, they could levy a special tax for school purposes.

The next year the provision allowing Montreal one fourth and Quebec one third of their proportionate amounts from the provincial grants was repealed, and they were allowed their full share, as other municipalities. The corporations were to pay over to the commissioners three times as much as this grant. The corporations were to levy each year on real estate in the two cities an assessment sufficient to cover the sum payable by them for the support of their schools, the same to be known as the City School Tax.

Three of the school commissioners were henceforth appointed by the provincial government and three by the council.

Another change was made in this year which greatly aided Protestant education. Up to this time the taxes were collected by the corporations and divided between the two boards in proportion to population. It so happened that the Protestant people possessed more taxable property per head than the Catholics, and a division on the basis of taxable property, as was common in other parts of the province, was urged by the Protestants. Although the Catholics stood to lose a good deal of revenue, they were square enough to join in a request for a change, and in 1869 legislation was passed bringing this about.

The assessors were to be chosen equally from Catholics and Protestants, one of each religion acting for each city ward.

A part of the tax on corporations was to be divided in the ratio of the Roman Catholic and Protestant population, the balance in the ratio of the value of the property on Panel One to that on Panel Two.

School boards could charge tuition fees: Elementary schools not more than twenty-five cents a month; Model, fifty cents; Academies, four dollars.

This act revolutionized public Protestant education in Montreal. Whereas the average annual income from 1861 to 1867 was only \$1,810, in 1871, only four years later taxation alone yielded \$22,816.95 and in 1875, \$59,077.94.

In 1870 an act provided that the corporation no longer pay to the commissioners three times the amount received from the government grant but one-tenth of a cent on the dollar on the total value of the real estate taxable for the purpose of the said schools in the said city.

The commissioners of Montreal could set aside a sum not exceeding \$8,000 annually for real estate and school buildings.

All debentures issued were to be secured by privilege and hypothec on all real estate and school buildings and property held by the commissioners, and all were to be redeemed in twenty years after date.

The same act provided that any person belonging to the Jewish persuasion and owning real estate in Montreal could deliver to the city treasurer a request in writing, stating on which of the panels, One or Two, he wished his real estate property inscribed.

Almost every year new legislation was introduced dealing with education. Separate statutes provided for the founding of the commercial school of Montreal, the technical schools of Quebec and Montreal and other schools of a special nature.

In order to show how these schools are supported, I shall give the items of legislation dealing with the support of the Commercial High School of Montreal. March 14, 1907, an act was passed incorporating a school for higher commercial education. The trustees were to be chosen from the members of the chamber of commerce of Montreal, by the lieutenant-governor, and were to hold office for four years.

(1) The school was to be supported by an annual grant of \$20,000 from the Consolidated Revenues of the province.

(2) A sum of \$5,000 a year for forty years granted by the chamber of commerce. At the end of that time the plant was to belong to them.

(3) A loan of \$300,000 by means of debentures guaranteed both as to principal and interest by the provincial government.

(4) Fees payable by the students.

By 8 Edward VII, Cap. XXXIX, the bond issue could be increased to \$500,000, the chamber of commerce payment to \$7,500 and the annual government grant to \$30,000. By 1 George V, Cap. XXI, the bond issue was raised to \$600,000 and the Provincial Grant to \$50,000.

It is interesting to notice how the two school boards of Montreal have asked for legislation permitting them to borrow money. For the last few years these acts have come almost annually.

In 1906 the Roman Catholic commissioners were authorized to issue debentures for \$250,000 for building purposes and the corporation was required to pay to both boards four mills on panels one, two and three.

In 1909 the Protestant Commissioners were empowered to issue debentures for an additional sum of \$350,000 and the Roman Catholic Commissioners for \$150,000. In 1910 the Roman Catholic Commissioners were granted authority to borrow another \$350,000. In 1911 each board was empowered to borrow \$500,000. In 1912 the Roman Catholic board was allowed to issue debentures for another \$500,000 and the Protestant an additional sum of \$1,000,000, on debentures of not more than thirty years, at four per cent; and in 1914 the Protestant board was permitted to borrow still another million. The act authorizing this loan was passed on the 14th of February, just a few months before the war, and even during the war large loans have had to be made.

As large Protestant business and manufacturing concerns have become incorporated, the Protestant schools have suffered serious losses of income. This has thrown property, mainly Protestant in ownership, into the third or neutral panel. While it cannot be considered unfair it has increased the problems of the Protestant Commissioners at a time when a large influx of population, mainly without taxable property, made an extensive building programme necessary.¹

To-day the school buildings and equipment in Montreal are as good as can be found in America and the regular school tax rate is only five mills on the taxable real estate of the city.

Strange to say, the school board is still appointed as in the old days though many efforts have been made to make it elective.

Permanent Funds. The tendency to establish funds which characterized the systems of education in the American States was also present in Quebec. In most cases these funds were no more than the annual grants passed by the legislature. When Chapter XXII of 31 Victoria stated that the Common School Fund would be increased to meet the increased grant for Montreal, this meant no more than that a larger appropriation would be voted by the government. There were certain funds, however, which were different, at least in their origin. One was that made up of the money received from the confiscated Jesuits estates. It has already been shown how it was finally settled that this should be used for education, and the

¹ Taxes collected from the third panel are now divided according to the numbers of children enrolled in Catholic and Protestant schools.

Quebec portion was used to form the Lower Canada Superior Education Investment Fund. It is too much to suppose that this money had been kept in a chest as directed by the Act of 1832 and the fact that it had been used in other ways doubtless made it that much harder to persuade the government of the day to devote the income to educational purposes.

Another permanent fund was dealt with in 46 Victoria (1883). By Chapter 26 of the Consolidated Statute of Canada 1,000,000 acres of land in the Huron Tract, so called, were appropriated to the support of common schools and the establishment of township and parish libraries. The revenues were to be divided between Upper and Lower Canada, in proportion to population, except that one fourth of the proceeds of land sold between June 14, 1853, and March 6, 1861, with six per cent on the amount for expenses of management, was to form an Upper Canada Improvement Fund.

At Confederation the fund to be divided after the Upper Canada Improvement Fund had been deducted was \$1,609,539.29. A part of this came from the sale of other public lands set apart for educational purposes. This was left in trust in the hands of the Dominion government.

In 1881 the government of Ontario held over and above this sum \$814,841.98, an accumulation of collections from the same source. There were also the collections of 1882. The Act of 1883 made it lawful for the lieutenant-governor to enter into an agreement with the government of Ontario for the purpose of finally dividing this fund. Whatever sum was finally paid by the government of Ontario was to be handed over to the government of the Dominion to be invested by it. This was to be added to the sum already left in trust with the Dominion government and the whole was to form a perpetual fund, the income of which was to be used for the support of common schools and the establishment of township and parish libraries in the province of Quebec.

In 1889 and 1890 the Jesuits Estates Fund again came in for more legislation. The Catholic societies interested had been urging that the fund be done away with and the capital paid over to them. After a good deal of negotiating, it was agreed to pay over to the Catholic group the sum of \$400,000 as their share and to allot as the Protestants' share \$60,000, with the under-

standing that it be also distributed. This would do away with the Superior Education Fund as a permanent investment. The bill was passed and was agreed to by the Protestant members of the legislature.

The Protestant Committee of the Council of Public Instruction was not satisfied with this disposition of the fund. It was asked by the premier to state how it intended to dispose of the \$60,000. At a meeting held on December 25, 1889, the committee made the following requests of the government:

- (a) That the Superior Education Fund be restored.
- (b) That in case this was not done the Protestants be paid over their share of the fund as were the Roman Catholics.
- (c) That the just share of the Protestants, according to population by the then last census, was more than \$60,000.
- (d) That they be paid arrears of interest.

Premier Mercier replied to these in full and out of the discussion came an act, the main section of which is as follows: "Out of any public moneys at his disposal, the lieutenant-governor may pay the sum of \$62,961 to the Protestant Committee of the Council of Public Instruction for Protestant Superior Education in this province, together with interest thereon at the rate of four per cent per annum from the 30th day of August, 1888."

The difference in the disposition of the fund and in its amount was not great, but a principle was at stake. The Protestants in Quebec were, are, and probably always will be in a hopeless minority. The Protestant Committee took the stand that the legislature should pass no acts whatever dealing with Protestant education without first laying the proposed legislation before the Protestant Committee and receiving its assent. As there was no protection for the minority in the House, the Protestant Committee was right. The Catholic majority were wise enough to see the question in this light and again took the conciliatory course. The Protestants still hold their share as a permanent fund.

In 1897 the act of 60 Victoria, Chapter 3, gave to the lieutenant-governor in council the authority to set aside one and a half million acres of lands, to be appropriated for elementary education. Moneys arising from the sale or disposal of any portion of these lands were to be invested and applied towards creating a capital sum sufficient, at the rate of four per cent, to produce

an income of \$60,000 annually. The capital and income were to form the Elementary School Fund, the capital to be invested in federal or provincial debentures, or inscribed stock. The income, under the direction of the lieutenant-governor in council, was to be used by the superintendent of schools in promoting elementary education in poor municipalities, aiding schools for the benefit of the working classes in cities and towns, improving the condition of elementary and model-school teachers, supplying school books gratuitously and generally providing for the more efficient diffusion of elementary education throughout the province. Until the sum reached \$60,000, there was to be granted annually \$50,000 out of the Consolidated Revenue Fund of the province.

This grant was later increased to two million acres of land and it was provided that until the net income should amount to \$180,000 annually, the legislature should grant \$150,000 annually for the purposes mentioned before. After the income from the permanent fund amounted to \$180,000 annually, the legislative grant should no longer be paid unless the annual returns fell below this sum, in which case the legislature was to make up the difference.

There is still another small permanent fund held in trust for use of Protestant schools. Before confederation, there was no separate legislature for Quebec, the two Canadas were under the one parliament. After confederation, the new Canadian government collected and kept the revenues from marriage licenses in the province of Quebec. After 1873 the revenue was collected by Quebec, but the Dominion government still held the \$28,000 already collected. In 1883 this sum was handed over for the support of Protestant Superior Education in Quebec. As the Catholic population buy no licenses, but have the banns published in their churches, the fund is of Protestant origin and according to usage rightly belongs to that group of the population. Money received each year from licenses is added to this fund and the whole income distributed annually by the Protestant Committee.

Permanent Funds in Other Provinces. In New Brunswick, Nova Scotia, and Prince Edward Island, there are no permanent funds and no lands held by the provincial governments for the support of schools. In Ontario the only permanent fund reported

is the Clergy Reserves Fund and it exists only as a matter of bookkeeping. In the public account of Ontario under the head of assets is the following item:

Common School Fund: 1,000,000 acres set apart. Proceeds realized to 31st December, 1914, \$2,635,834.16; portion belonging to Ontario as per population of 1911, \$1,469,498.97.

This land was set apart for the United Canadas before confederation and is held in trust by the Dominion government. The interest is collected by the government of Ontario as in the days before confederation and paid by Ontario to the Dominion government, which hands it over to the two provinces. British Columbia as yet does not seem to have set apart any land for the support of public schools.

In Manitoba, Alberta, and Saskatchewan, sections 11 and 29 in each township have been reserved to aid in supporting public schools. This makes up about one-eighteenth of the area of these three provinces. The lands are administered by the Dominion government in trust and the revenue invested in Dominion securities. The interest is paid yearly to the provinces. To April 1, 1914, there had been sold:

For Manitoba . . .	640,210 acres at an average price of \$9.87	\$6,220,775
Saskatchewan . . .	608,798 " " " " " " 14.55	8,861,745
Alberta	558,804 " " " " " " 11.68	6,523,832

There is still unsold:

Manitoba	7,500,713 acres valued at \$75,500,713
Saskatchewan	7,327,853 " " " 73,327,853
Alberta	6,990,997 " " " 69,990,997 ¹

At the moderate price of ten dollars an acre these unsold lands would be worth to each province as carried out above. At four per cent this would be worth to Manitoba \$3,268,860 annually. In addition to this, in order to further assist Manitoba, 150,000 acres of public lands in that province were set apart for the University of Manitoba.

The capital amount received from all lands sold is held at Ottawa and the interest paid annually to the provinces. The advantage of leaving the land in the hands of the Dominion government is obvious. When one studies the history of school funds there is but one story revealed. The local authorities

¹ *Heaton's Annual*, 1916.

have spent the money in a time of emergency, and while the romance was still kept up on the books, the annual income for school purposes was really found in the pockets of the tax-payer.

The province of Ontario originally contained 144,961,636 acres. In 1888 this was increased by the addition of 22,000,000 acres, and, in 1912, 93,696,000 more acres were added. In 1871, Quebec comprised 123,875,200 acres. In 1898 there were added 101,323,361 acres, and by an act of 1912, 227,375,000 acres were added, making a total area of 452,573,561 acres. Before 1912, Manitoba comprised 47,188,298 acres, but that year 114,091,702 acres were added by Dominion enactment. These huge grants have been from land belonging to the whole of Canada.

From their geographical position the three eastern provinces have no opportunity for extension of territory; yet the wealth of these provinces contributed to the original purchase of the West, to the building of the western roads and the opening up of that great territory. Almost all the surplus manhood of the East has gone to the West where it has been the great moving and steadying influence, shaping and controlling the political, social, and economic conditions of that new and unformed country. The people in the little Eastern provinces think it would be no more than just, if, in lieu of endowment in land, the Federal government should give them the annual interest on securities, equivalent to the land held by the Federal government, for the endowment of the schools of Manitoba, Saskatchewan, and Alberta. This very same thing was done in the United States. When the public lands of the West were divided up among various states, those receiving no such lands were assisted out of the Federal treasury.

School Rates or Monthly Fees. When the principle of taxation was accepted in 1841 and in 1846, school fees were still required. By the Statute of 1899, the provisions in regard to rates continued as follows:

The School Corporation shall fix a monthly fee at the time they determine the school tax and it shall be the same for all elementary schools in the municipality. It is payable to the secretary-treasurer by the father, mother, tutor, curator or guardian of each child from seven to fourteen years of age, able to attend school for the months during which the school in their district is open. In elementary schools it must not be more than fifty cents a month nor less than five cents. It may be higher for pupils

attending model school or academy. No pupil from seven to fourteen shall be excluded from school for the non-payment of monthly fees. These fees can be collected by law the same as taxes.

The fee cannot be exacted from indigent persons; nor can it be exacted (a) for insane, deaf, dumb or blind children; (b) for children who are unable to attend school owing to serious and prolonged illness; (c) for children who are attending some private school or are away from the municipality for the purpose of education.

As the fee was required from children from five to fourteen whether they attended school or not, it was supposed to act something like a compulsory law. Figures do not seem to bear out that supposition. It was supposed to give the secretary-treasurer an incentive to hunt out the children who were not at school, and, while collecting the fee, he could preach a sermon on school attendance.

In 1912 the school commissioners and trustees were given the right to abolish monthly fees. Once passed, the resolution abolishing them was to remain in force from year to year unless set aside by another resolution establishing them again.¹ In another chapter figures will be given showing that the majority of municipalities have not abolished the monthly rate.

Education of the Jews. The school system of the province is a compromise between two religious bodies. There is no intention, however, to allow this love of fair play so to extend as to allow other religious denominations to maintain denominational schools at public expense. This question came urgently to the front in regard to the Jews in Montreal, and in 1903 an act was passed settling the dispute.

The Jews naturally claimed the right to have their children educated in the public schools and had sent them almost exclusively to Protestant schools. The Protestant School Board of Montreal refused to provide school accommodation and to educate the children of those Jews who owned no immovable property subject to taxation. The Protestant committee upheld the board in this contention. The Jews had to go to school somewhere, and the Act of 1903 was passed to make provision for them.

Henceforth all Jews were, for school purposes, to be treated in the same manner as Protestants, subject to the same rights

¹ 3 George V, Chap. 23, *Statutes of the Province of Quebec*.

and privileges. In every municipality in the province they were to pay their school taxes to, or for the benefit of, the Protestant corporation, when one existed. All the immovable property of Jews was to be listed on the Protestant Panel, whenever property was so divided for the purpose of assessment, and in taking a school census and apportioning all grants, the Jewish population was to be counted as Protestant. Jewish children, however, were not to be compelled to study religious books, etc., to which their parents objected.

Pensions. By the Act of 1856, \$8,000 a year was to be granted by the legislature for pensions and five per cent of salary was to be paid in by each teacher who participated. This was to be distributed on the basis of four dollars for each year the person claiming the pension had taught. The money raised was far from sufficient and the amount per year was reduced to three dollars or under.

A more comprehensive law was passed in 1880 and put in operation in 1886. By this law a new fund was established. Those who had a claim on the original fund have been growing fewer in number and the sum paid them is now back to the four dollars again. There are not sufficient claimants to use the whole \$8,000 on this basis, but the whole sum is voted each year and the balance turned over to the Common Pension Fund.

The Pension Fund at present is made up from five sources:

(a) A levy of not less than two per cent nor more than four per cent per annum, on the salary of every teacher in schools under commissioners or trustees, or in any schools subsidized by the government, and on the salaries of inspectors.

(b) A deduction of four per cent annually from the Public School Fund and from the part of the Superior Education Fund used for common schools.

(c) An annual grant of \$27,000 from the provincial legislature.

(d) The original grant already described.

(e) Interest on a fund made up from various sources, but chiefly from arrears of stoppages paid up by or deducted from the pensions of teachers who wished to participate in the pension fund, and of annual surpluses. This money from time to time was invested in Dominion or provincial bonds and formed a fund in 1915 of \$205,971.46.

The revenue, expenditure, and capital of the fund were, in 1915-16, as follows:¹

TABLE I

REVENUE, EXPENDITURE, AND CAPITAL OF PENSION FUND, 1915-16

REVENUE	
Stoppage of 4% on \$200,000.00 grant to public schools	\$8,000.00
Grant from government	27,000.00
Sum voted by legislature	2,000.00
Interest on capital	10,021.49
Surplus from old fund	2,894.00
Stoppage of 2% on teachers' salaries	45,589.17
Stoppage of 2% on salaries of school inspectors	2,183.72
Stoppage of 2% on salaries of normal school professors	774.28
Stoppage of 2% paid to department by teachers themselves	2,789.56
Transferred from public school fund (Stoppage of 4%)	9,000.00
Transferred from elementary school fund	7,500.00
	\$121,752.22 ²
EXPENDITURE	
For pensions, cheques issued	\$118,097.01
Repayments	700.91
Cost of management	804.50
Deposited with Provincial Treasury towards capital, deducted from pensions, 1915-16	822.71
Surplus for the year	1,327.09
	\$121,752.22
CAPITAL ACCOUNT	
REVENUES	
Deposited in trust in the Provincial Treasury	
Surplus from 1914-15	\$338.12
Surplus from 1915-16	1,327.09
	\$1,665.21
CAPITAL OF PENSION FUND	
Amount of capital, July 1, 1915	\$204,948.75
Carried to capital, for year 1915-16	822.71
	\$205,771.46

¹ Report of the Superintendent of Public Instruction, 1915-16.

² This total is copied accurately from the report. The error is probably in the items.

The number and average ages of pensioners of the new pension fund and the average amount of pensions paid to June 30, 1916, are as follows:

PENSIONERS (Division according to age of pensioners)	NUMBER OF PEN- SIONERS	AVERAGE AGE	TOTAL OF PENSIONERS	AVERAGE PENSION
Male teachers 56 years and over	86	70	\$29,168.37	\$339.16
Female teachers 56 years and over	506	62	57,377.71	113.39
Male teachers under 56 years	6	52	2,004.29	334.04
Female teachers under 56 years	205	49	20,057.69	97.84
Teachers' widows	19	67	4,178.39	219.91
Totals and total averages	822	59	\$112,786.45	\$137.20 ¹

The amount of pensions to be granted is worked out on the following basis. To a man who has taught twenty years or more and who has reached the age of fifty-six, will be granted an annual sum equal to two per cent of the average salary received by him each year during the period he paid his percentage into the fund, up to thirty-five years. For example, if a man had taught thirty-two years at an average salary of \$1,000, he would have received in all \$32,000. Two per cent of this sum, or \$640, would be his yearly pension. No pension, however, is to be less than \$75 nor more than \$805 in any one year. A woman teacher receives three per cent of her average salary estimated on the same basis as men, described above.

To make clearer the actual working of the system, as applied to living teachers, Table II gives a distribution of the sums paid out of the funds in 1915-16.

An examination of this table surprises one who has not seen the distribution before. The pension system of Quebec has been generally considered satisfactory by those on the outside. Teachers receiving pensions from the old fund get an average of \$68.36 a year, while the average for the new fund is \$134.37 a year. The largest single group under the old fund get between \$40 and \$60, while more than half of those under the new fund get between \$50 and \$100 annually.

¹ *Superintendent's Report*, 1915-16.

TABLE II

DISTRIBUTION OF PAYMENTS ON PENSIONS

OLD FUND		NEW FUND	
<i>Payments in 1915-16</i>	<i>Number receiving each sum</i>	<i>Payments in 1915-16</i>	<i>Number receiving each sum</i>
\$20-\$39	9	\$1-\$49	31
40- 59	13	50- 99	530
60- 79	9	100-149	141
80- 99	8	150-199	47
100-119	4	200-249	24
120-139	7	250-299	17
140-159	2	300-349	37
160-179	1	350-399	8
180-199	1	400-449	9
200-219	1	450-499	7
		500-549	9
Mean 68.36		550-599	4
Mode 50		600-649	6
		650-699	1
		700-749	1
		750-799	2
		800-849	1
		850-899	1
		900-949	0
		950-999	0
		1000-1049	2
		1050-1099	2
		Mean 134.37	
		Mode 75.00	

CHAPTER II

SCHOOL FINANCE

While the province of Quebec is divided into counties, the county is not the taxing unit. Each county of the province is divided into parishes or into similar divisions called townships and these are the taxing units. Each township has its locally elected officers, consisting of a mayor and six councillors. These form the Municipal Council. The officers of the municipal council are a secretary-treasurer, three assessors, a rural inspector, pound-keepers, and road inspectors. The County Council is made up of the mayors of all the municipalities in the county. The head of the council is called the warden.¹

The local municipalities vary in size; some contain 100,000 acres and others but a few hundred. The population is as varied as the size of the municipality, with no correlation between the two. The valuation per acre varies from an average of fifty cents in Wolfe County to \$153.50 in Hochelaga County.

All cities and towns, and many of the villages, are separated from the rest of the township of which they are geographically a part. The cities are governed by their charters granted by special acts, and amendments since passed by the legislature. The towns are governed by the Municipal Code, by a special act of incorporation, or by the Cities and Towns Act with its amendments. The lieutenant-governor in council may erect any territory forming a village municipality into a town municipality if it contain at least 6,000 inhabitants, and a village or town municipality into a city, if it contain at least 15,000 inhabitants.

The boundaries of the general municipalities may be the same as those of the school municipalities, and they often are, but not necessarily so. There were in the province in 1915, 878 rural municipalities, 200 village municipalities, 76 town municipalities, and 15 city municipalities, 1169 in all, not counting as separate municipalities the 72 counties. Of school municipalities there

¹ *The Municipal Code of the Province of Quebec*, 1916 revision.

were in the same year, 1319 Catholic and 352 Protestant, 1671 in all.

The extra number of school municipalities has not come so much from disregarding township and parish lines as from dividing these units on a religious basis, some Catholic and some Protestant.

It must not be supposed that there are always dividing lines between school municipalities. Where the population is mixed this is seldom the case. In a rural township there may be both a Catholic and a Protestant school municipality each, as it were, shot through the other. French and English farmers live side by side; the farm of one is in the Catholic school municipality, the farm of the other is in the Protestant. At the present time when farms are changing hands frequently a property that is in the Protestant school municipality this year may be in the Catholic next year, and while the one school board will have more money for school support, the other may be forced to increase the taxes or close the school.

Take, as an example, the county of Brome where there are the following townships:

TABLE III
TOWNSHIPS IN BROME COUNTY

	<i>Number of Rate Payers¹</i>	<i>Number of Acres Taxable</i>	<i>Valuation</i>
Bolton East.	410	48,093	\$3,791,648
Bolton West.	189	24,994	279,605
Brome.	637	56,612	1,036,655
East Farnham.	52	1,198	56,798
Eastman.	124		146,575
Farnham East.	365	30,261	677,519
Knowlton.	375	2,000	436,030
Potton.	440	63,985	681,300
Sutton (village).	300	740	310,740
Sutton.	400	61,500	958,630
	3292	289,383	\$8,385,500

Comparing these townships with the school municipalities in the same county, one sees that a number of townships have been split up into sections that much resemble the school district of other provinces.

¹ A rate payer is any person who is liable to taxation on real estate which he owns or occupies.

TABLE IV

BROME COUNTY SCHOOL MUNICIPALITIES

	<i>Number of Rate Payers</i>	<i>Number of Persons Paying Monthly Fees</i>	<i>Taxable Property acc'd to Value</i>
C Abercorn	23	10	3,579
P Bolton East	350	135	240,923
P Bolton West	165	62	248,590
P Brome Township	510	200	831,015
C Eastman	62	35	70,900
PD Eastman	57	15	73,425
P Farnham East	175	66	350,775
P Knowlton (village)	252	100	394,530
P Mansonville	55	37	103,850
P Potton	321		472,650
C St.-Cajetan	73	80	104,950
C St.-André-de-Sutton	85	20	138,500
C St.-Etienne-de-Bolton	94	53	103,812
C Edourd-de-Knowlton	40	24	58,111
C St.-Francis-Xavier-de- East-Farnham	10	8	31,842
C St.-Henri-de-Brome	34	16	54,710
C St.-Vincent-d'Adamsville	164	68	266,459
P Sutton	401	150	688,000
P Sutton Village	146	103	322,000
C Sutton Village	52	39	77,520
	3069	1221	4,636,141

P = Under the control of Protestant school commissioners.

C = Under the control of Catholic school commissioners.

D = Dissident, and therefore under school trustees, not commissioners.

Here the ten regular townships have been divided into twenty school municipalities.

Brome was originally an English county, as the names indicate. As the French have come in they have applied for division of property, and the result has been the doubling of the number of taxation units. The tendency seems to be to increase the divisions, although in the counties where the people are mainly of one religion there is no such difference as in Brome. On an average each Catholic board has 4.5 schools under its control, and each Protestant board has 2.3.¹

The money to support the common schools comes from provincial grants, municipal assessment, and monthly rates. These have been fully described in Chapter I.

¹ *Educational Statistics, Quebec, 1915-16.*

For the collection of the annual school taxes, of special levies, and of monthly rates, the secretary-treasurer is the man responsible. He collects and pays out all moneys. The secretary-treasurer of the regular municipality must give the valuation or the part of it covering the territory of the school section in question into the hands of the secretary-treasurer of the school municipality. If the school section is made up of parts of different municipalities, in one of which the valuation is higher than in another, the commissioners and trustees may have three competent men make a re-valuation. The secretary-treasurer must give public notice that the roll is ready, and it has to remain in his office for thirty days for examination. Then on a fixed date the trustees, or commissioners, examine the roll, hear interested parties, and look into written complaints, if any have been filed. This roll, after having been properly corrected and signed, serves as a basis for the collection of school rates, and remains in force until the municipal or school authorities have prepared another.

Every valuator for school purposes has to possess immovable property in the municipality in which he is called upon to act, of a value of at least four hundred dollars, according to the municipal valuation roll.

The secretary-treasurer makes a collection rate which must be deposited in his office, left open for examination, and finally corrected by the school authorities. The school board may then proceed to collect the taxes and rates through their own secretary-treasurer, or they may require the local council of the city, town, village, or rural municipality, to collect for them. The latter method is the usual one. If payment is not made, movable or immovable property may be seized and sold by the regular process of law.

The commissioners of schools only have the right to collect taxes from corporations, but they must divide the money so collected with the trustees, if any, in proportion to school attendance the previous year. No religious, charitable, or educational institution can be assessed except on property it may hold for the purpose of deriving an income. A non-resident rate-payer may declare in writing his intention of dividing his assessments between the commissioners and trustees. In such a case the commissioners collect the tax, and hand over to the trustees their proportion.

School commissioners or trustees may levy a special assessment, with the consent of the lieutenant-governor in council, for the payment of debts and for the construction of elementary or model schools.

In many of these school municipalities, rural as well as urban, there are a number of schools, and often several school districts. All sums of money in each municipality form a common fund, without regard to the district from which they were collected, and must be used for the payment of teachers and the running expenses of the schools throughout the whole municipality.

In addition to the local school funds, there are such provincial funds as (a) the Public School Fund, (b) the Elementary School Fund, (c) the Poor Municipality Fund, (d) the Superior Education Fund. The history of these funds has been traced in the previous chapter, and the distribution will be given later.

In 1915-16, the provincial budget, for all purposes, was \$13,893,780. Of this \$1,882,838, or 13.55 per cent, was spent for educational purposes.¹ The total amount raised for education in the various municipalities by regular taxation was \$5,712,430. An additional sum of \$349,536 was raised by a special tax, and \$365,281 was collected by means of monthly fees. There was contributed by independent or private schools which received government grants, \$4,105,882.²

In 1915-16 the assessed value of taxable property in all the municipalities was \$1,302,331,332. The municipalities spent for ordinary purposes other than school, \$29,501,472, or 2.26 per cent on the assessed value of taxable property. There was spent for schools, including money from all sources, .953³ per cent on the taxable property of the provinces. There is included in the sum expended on education, the \$4,105,822 contributed by independent schools. This sum is made up of the income of universities, colleges, boys' boarding schools, classical colleges, convents, and all private or church schools which get grants from the Superior Education Fund or from other provincial sources.

As much of this money is received for general expenses, and as a part of it comes from the endowments of these independent

¹ *Quebec Statistical Year Book*, 1917.

² *Superintendent's Report*, 1915-16.

³ This decimal does not represent the rate of tax levied. That will be given in the next chapter. Unlike the states of the Union, the province of Quebec does not levy any regular taxes either on property or on income.

institutions, a portion should be deducted before making fair comparisons with expenditures for education in other provinces. There is a large number of these private or semi-private schools managed mainly by societies of the Catholic Church, staffed largely by nuns, brothers and priests of that communion, yet receiving grants from the provincial government. The presence of these schools makes it hard to secure figures as to the cost of education comparable with those of the other provinces, where these schools do not exist in such numbers. These schools are really maintained by the money of the province, though no direct tax is levied for their support. If we leave them out, it would seem as if the province were behind other provinces in the amount expended for education. If their outlay is added, there is danger of including large items of board, buildings, and furnishings that should not belong to a public school system, as ordinarily understood.

In 1915-16 there was spent in the province for education per head of total population, \$5.38. In using this figure it must be kept in mind that the universities, colleges, and higher technical schools are included.

By including (1) the incomes of these subsidized schools, so called, (2) the large grants given to universities and technical schools and reform institutions, (3) a part of the Dominion subsidies to aid agricultural education, the cost of education per pupil has come up with unusual rapidity. In 1899-1900 it was \$9.87 per enrolled pupil. In 1905-06, ten years before the year of which the figures are given in this study, it was \$12.03, and in 1915-16 it was \$25.30 per enrolled child. It would thus appear that the cost per enrolled child has increased in the decade more than 100 per cent. This gives a wrong impression. There has been no such increase in the cost of education as given in the regular public schools. Any increase should show itself first in increased salaries for teachers. In most country schools this is the main item.

In 1905-06 the salaries of male teachers averaged \$677; the salaries of female teachers, \$155. In 1915-16, the salaries of males averaged \$966, of females \$273;¹ an increase in males of 42.6 per cent and in females of 43.2 per cent. In the same decade in Ontario, the salaries of teachers in similar schools

¹ *Educational Statistics*, Quebec, 1915-16.

increased 104 per cent, and total expenditure 108 per cent. In salaries paid teachers, Quebec makes a very unfavorable showing as compared with her sister province.

The following statement of money paid out for school purposes by the municipalities, as given in the Financial Statement of School Corporations, shows how the money devoted to municipal schools was spent in 1915-16:

Salaries of teachers	\$3,703,991.19
Heating and janitors' work	591,093.12
Repairs and furnishings	571,976.04
New buildings	2,637,650.10
Salaries of sec.-treasurers	190,162.70
Paid on bonds	265,690.29
Paid on other loans	2,869,988.41
Paid for interest	1,082,032.88
Other payments	1,827,303.49
Total	<u>\$13,739,888.22¹</u>

The total expenditure of municipalities, including counties, for the year is divided into ordinary payments and extraordinary as follows:

Ordinary payments	\$29,500,492
Extraordinary payments	25,107,785

The total expenses of the province in 1915-16 are given as \$13,893,780.² In the Statement of Public Accounts for the same year the expenses are given in detail and total \$16,459,721.27.³ These dual figures in municipalities and province need explanation.

It is the custom in public accounting in Canada to make a sharp distinction between current revenue and capital account. There was spent for public schools by municipalities in 1915-16, \$13,738,882. Of this \$587,236.46 came from provincial grants; \$6,427,247.25 was collected by means of the special and regular tax, and monthly fees; \$3,904,075.81 was borrowed on long term loans; and \$2,062,829.96 was secured by means of temporary loans. Not all the assessment was collected promptly, and a

¹ The money paid on loans is not included in statements of the annual cost of education given in the Superintendent's report, and consequently these figures do not agree with those already given.

² *Quebec Statistical Year Book*, 1915-16.

³ *Public Accounts of Quebec*, 1915-16.

part of the short term loan would be paid back from this source. The balance is made up from that part of the income of independent schools which was raised by assessment and school fees.

The point I wish to make clear is that the money borrowed is not counted in any reports of the cost of education for the year. The idea seems to be that the annual interest and payment on principal will come in from year to year, and will then be reported. It is, however, a never ending process, for, as the country grows, the annual sum needed for buildings, sites, and equipment will never grow less.

These figures include all schools under the control of school boards in city, town, and rural district. Attention should be called to the fact that the amount of government grants received by these school commissioners during 1915-16, was \$587,263.52, or 31 per cent of the whole grant. This, then, is the amount out of \$1,882,837 granted by the province for education that reached the public schools directly in 1915-16. It does not include, of course, \$48,000 given by the government to teachers as a bonus for special excellence.

In order to make this point clearer, it seems necessary to give a somewhat detailed statement of the various ways in which the government grants, including permanent funds, were apportioned.

TABLE V
GRANTS FOR PUBLIC INSTRUCTION, 1915-16

SUPERIOR EDUCATION	
For distribution amongst Roman Catholic Institutions (out of the Superior Education Fund)	\$74,000.00
For distribution amongst Protestant Institutions (out of the Superior Education Fund)	14,282.00
Laval University, Quebec	25,000.00
Laval University, Montreal	25,000.00
McGill University, Montreal	25,000.00
Bishops College, Lennoxville	2,500.00
High Schools, Quebec and Montreal	2,470.00
Polytechnic School, Montreal	55,000.00
The Quebec Technical School	36,000.00
The Montreal Technical School	40,000.00
Aid towards the maintenance of Technical Schools outside of the cities of Quebec and Montreal	7,000.00
Montreal Technical Institute	5,000.00
Normal Schools	185,000.00
Towards salary of an Inspector of Protestant Superior Schools	700.00

"Ecoles des hautes études commerciales de Montreal"	\$50,000 .00
Special aid towards Protestant education in the province, to be applied as recommended by a resolution of the Protestant Committee of Public Instruction	8,000 .00
Grant to help found and maintain a chair of surveying in the city of Quebec	5,000 .00

SCHOOLS FOR THE DEAF AND DUMB AND THE BLIND

Catholic Institution for Boys, Montreal	15,000 .00	
Catholic Institution for Girls, Montreal	10,000 .00	
Nazareth Institute, Montreal	1,600 .00	
Mackay Institute, Montreal	1,600 .00	28,200 .00

Special grant to school municipalities to encourage the construction and maintenance of new academies for boys . . .	50,000 .00
To encourage the teaching of French by specialists in the Protestant academies, in conformity with the recommendations of the Protestant Committee of Public Instruction	4,000 .00

PUBLIC SCHOOLS, ETC.

Public Schools, distributed on the basis of enrollment the previous year	200,000 .00
To be distributed out of the Public School Fund, amongst public schools, not in cities or towns, provided the municipalities concerned pay their teachers an annual salary of, at least, \$125	125,000 .00
To be distributed out of the Public School Fund, amongst public schools, not in cities or towns, provided the municipalities concerned pay their teachers an annual salary of, at least, \$150	60,000 .00
To be distributed out of the Public School Fund, amongst public schools, not in cities or towns, provided the municipalities concerned pay their teachers an annual salary of, at least, \$175	30,000 .00
To be distributed out of the Public School Fund, amongst public schools, not in cities or towns, provided the municipalities concerned pay their teachers an annual salary of, at least, \$200	10,000 .00
Schools in poor municipalities, first divided between Catholics and Protestants on basis of population	25,000 .00
Gratuities to Teachers	17,000 .00
Elementary School Fund	150,000 .00
Grant to village and rural school municipalities which employ male teachers for boys 10-18 years	14,000 .00
For teaching of drawing in primary schools	5,000 .00
Inspection of Schools	89,000 .00
Superannuated Teachers	8,000 .00
Teachers' Pension Fund	29,000 .00
Association of Protestant Teachers	200 .00

Books for prizes, binding or school requisites	\$12,000.00
Council of Public Instruction	4,000.00
Supplementary aid to the Protestant Committee of Council of Public Instruction	1,500.00
Towards the publication of a French journal and of an English journal on public instruction	8,500.00
The Academy of Music of Quebec	382.60
Scholastic Museum	600.00
Superintendent's Report	1,100.00
Pedagogical Lectures	8,500.00
Grants to the most deserving municipalities subject to report of inspectors	10,000.00
Gratification for 10, 15 and 20 years in teaching	31,000.00
Night Schools and Dress-cutting Schools	34,707.31
"Monument National," Montreal	4,000.00
Canadian Archives, toward binding and renewal	534.50
	\$1,521,176.41

This sum, \$1,521,176.41, is all of the provincial money administered by the Department of Public Instruction. In the Superintendent's Report for 1916-17, the following sums are given without detail:

TABLE VI

ADDITIONAL SUMS GIVEN IN 1915-16 FOR EDUCATION BUT NOT THROUGH
THE DEPARTMENT OF PUBLIC INSTRUCTION

By the Provincial Secretary	\$203,241.81
By Minister of Public Works	5,183.84
By Treasurer of the Province	29,022.11
By Minister of Agriculture	154,800.64
By Minister of Lands and Forests	8,000.00
Total	\$400,248.40

Turning to the Statement of Public Accounts of the Province I find the following:¹

(1) Salaries of thirty officers and clerks of the Department of Public Instruction	\$43,983.33
(2) Grants to seven reform and industrial schools	145,000.00
(3) Grants from the regular funds of the Agricultural Depart- ment for agricultural and domestic science schools	51,862.00
(4) Grants out of the special Federal subsidy for agricultural and domestic science work in regular schools	83,500.00

¹ This is the only way I can account for the \$400,248.40, but the report does not label these items as belonging to education.

(5) Various other grants for lecturers and instruction on agricultural subjects (partly taken from the Federal grant to make up the sum of \$154,800.64 charged to Education).	\$75,903.07
	\$400,248.40

I have gone carefully over the public accounts of Ontario, and find that similar figures have not been included by the Minister of Education in making up the total expense for education. This can be clearly seen in the statement of the Revenues and Expenses for Ontario which follow.

TABLE VII

RECEIPTS FOR EDUCATION IN ONTARIO FOR YEAR ENDING DECEMBER 31, 1915

GOVERNMENT GRANTS, AS IN PUBLIC ACCOUNTS

Through Department of Education	\$2,067,740.63
Civil Government, salaries of officers, etc.	28,300.00 ¹
Department of Agriculture	
(a) Regular	235,047.47 ¹
(b) Dominion Subsidy	19,171.85 ¹
Special grant to University of Toronto	93,960.00 ¹
Succession duties paid to University of Toronto	588,723.38 ¹
For salary of Minister of Education	6,000.00 ¹
Special for normal school salaries	1,855.00 ¹
Municipal taxes as in Municipal Statistics	13,119,530.00
Other sources, such as balance, tuition fees, etc.	1,861,973.00
	\$18,022,301.33

EXPENDITURES AS IN THE REPORT OF THE MINISTER OF EDUCATION

Paid for salaries of public and separate school teachers	\$7,614,110.00
All other expenses for public and separate schools	6,653,366.00
Paid for salaries of continuation school teachers	219,660.00
All other expenses in connection with continuation schools	91,134.00
Paid high school and collegiate institute teachers	1,472,673.00
All other expenses connected with high schools	998,301.00
	\$17,049,244.00

¹ In Ontario these grants are not included in the expenditures of schools given by the Department of Education. Neither are grants to reform schools, and schools for the mentally defective. In Quebec all similar funds are included in the report of the Superintendent of Public Instruction.

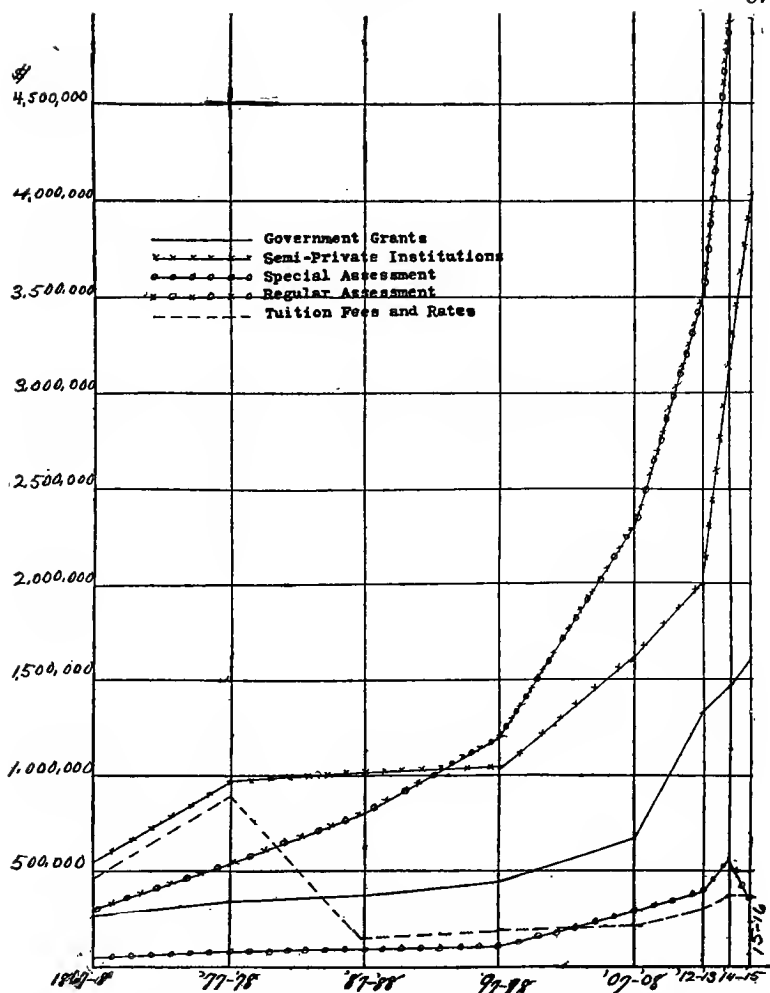


FIG. 1. The Sources of School Funds in the Province of Quebec from Confederation to 1916.

NUMBER OF CHILDREN TO BE EDUCATED

It is not easy to arrive at the number of children in the province of school age. Each year the secretary-treasurer is required to send in to the Department of Public Instruction a census of the children in the district. From these reports the figures are worked out for the whole province. These are often mere guesses by the secretary-treasurers, and are of questionable value. Not only this, no census at all is taken in the cities of Montreal,

Quebec, Hull, Sherbrooke, and some other places.¹ The populations of these cities make up more than one third of the population of the whole province. An estimate is made of places that do not report on the basis of those municipalities that do report. It is not necessary to point out the weakness of a method of this kind, more especially when the estimate is of a special group, as in this case. Again, some places like Drummondville report, as the school census, the exact number of children enrolled. The adoption of such methods as these renders the whole census valueless.

Fortunately, the Dominion census provides a ready method of checking the local estimate. I give below the numbers of children in the province by the Dominion census of 1891, of 1901, and of 1911, and the corresponding figures published by the Superintendent of Public Instruction for the same dates:

Dominion Census, 1891

Boys and girls, 5 to 15	368,596
Boys and girls, 15 to 16	31,250 ²

Total of school age	399,846
<i>Total by Local Census</i>	344,588

Number missed by Local Census (13.8 per cent of the whole)	55,258
--	--------

Dominion Census, 1901

Boys and girls, 5 to 15	400,403
Boys and girls, 15 to 16	35,000 ²

Total of school age	435,403
<i>Total by Local Census</i>	378,101

Number missed by Local Census (13 per cent of the whole group)	57,302
--	--------

Dominion Census, 1911

Boys and girls, 5 to 15	465,189
Boys and girls, 15 to 16	40,000 ²

Total of school age	505,189
<i>Total by Local Census</i>	450,619

Number missed by Local Census (10.8 per cent of the whole group)	54,570
--	--------

¹ Report of the special school attendance committee of the Provincial Association of Protestant Teachers of Quebec, 1918.

² The age group from 15 to 16 is made up by taking $\frac{1}{2}$ of the 15 to 20 group, and is, for obvious reasons, in each case a little smaller than the actual figures. This makes it that much worse for the local census.

Judging from these three census years, one would certainly be safe in adding at least 10 per cent to the local census of 1915-16. This would make the number of children from five to sixteen

By Local Census	543,873
Adding 10 per cent	54,387
	598,260

By the Dominion census of 1911, there were 328,959 children in the province from five to fourteen years of age. Four years later, in 1915, the Department of Public Instruction gave the total number as 327,611, a decrease of 1,348 in four years,¹ notwithstanding the fact that the birth rate is the highest in Canada.

The number enrolled in elementary schools, model schools, and academies is 464,447.² Of these, 9,418 were over sixteen, but this may be allowed to stand against those under sixteen in universities, colleges and special schools. This gives 133,813 children at home from school entirely between the ages of five and sixteen. Of the whole five-to-sixteen age group 77.63 per cent were reported in attendance for a longer or shorter time during the year. In the province of Quebec, five is the age at which children begin school, and of the age group five-to-seven, 99,090 were at school and 16,641 not in attendance, as reported by the superintendent. This shows that no large number of the 133,813 were young children not yet in attendance. The population of the province in 1916, as given in the Quebec Statistical Year Book, was 2,309,427. The age group five-to-sixteen is thus 25.9 per cent of the whole population.

A report on School Attendance has just been published that was prepared by a special committee of the Provincial Association of the Protestant Teachers of Quebec. This committee was made up of ten persons, as follows: Irving O. Vincent, W. C. R. Anderson, C. A. Adams, and I. Gammell, principals of leading high schools throughout the province; Amy Norris, Isabel E. Brittain, Elizabeth A. Irwin, prominent teachers of the province; Dr. E. I. Rexford, principal of the Diocesan College, Montreal, member of the Board of Public Instruction and Protestant secre-

¹ Special Attendance Committee, 1918.

² This number includes all children in public and independent schools, excepting groups excluded on page 61. A provision in the school law requires all private and church schools that wish exemption from taxation to report their enrollment to the Department of Public Instruction.

tary of education before the appointment of Dr. Parmelee; W. O. Rothney, a prominent inspector of schools; and Sinclair Laird, dean of the School for Teachers, Macdonald College. I give in part the conclusions of this committee.

"The census which the secretary-treasurers must take each year, under article 2768 of the Education Act, of school children is often not carefully taken. Your Committee would hardly be so bold as to use these words without proper assurance. Our authority is that of the Superintendent himself; they are a quotation from a circular letter, dated Jan. 22nd, 1917, to the School Commissioners and Trustees. He goes on to say: 'Sometimes the figures supplied me by the secretary-treasurers do not coincide with those given by the Inspector in his annual report. How can this difference be explained seeing that the figures refer to the same locality and are supplied by the same secretary-treasurer? Moreover it happens that the number of children enrolled in the school is larger than that given by the census.' (See page 430 of 1916-17 report, English version.) This is not the first complaint made of the inaccuracy of the census; in the 1915-16 report, Honorable Boucher de la Bruère made a similar complaint.

"In the Quebec Statistical Year Book for 1917, page 164, we find the figures for the school census and enrollment recorded for the different electoral districts; the figures are for the school year 1914-15. Let us examine them in some detail. Sherbrooke had 8,958 of school age and 4,893 enrolled. If these figures were exact, that was an appalling situation when only 54½ per cent of the children of school age were enrolled. Either these figures were very inexact or else they provide one of the strongest possible cases to show the need of an attendance law. But were the figures exact? No census is taken in Sherbrooke. Then how were they obtained? Drummondville had 4,586 children on the census and exactly the same number enrolled. But no census is taken in Drummondville and the similarity between the two figures suggests that what we are assured happens in other cases, may have happened here, that the secretary-treasurer instead of making a proper census merely copied the figures for the yearly enrollment as those of the census also. Your Committee is assured by the Inspectors that this sometimes happens. One inspector states that, to his knowledge, the secretaries do not as a rule make a tour from house to house, throughout the municipality.

"The census figures given in the Year Book for Montreal City were 66,181 of school age and 59,405 enrolled. Your Committee challenges these figures for those of school age; how were they obtained? Your Committee knows no census was taken for the city of Montreal. Moreover the ratio between the figures is practically the same as that between the enrollment and the census for the whole province, namely 89.6 per cent.

"In 1910-11 more than 134,000 children between 5 and 16 years of age were not enrolled. Other considerations would seem to show that in any one year between 25 and 30 per cent of the children of school age are not enrolled."

In order to make fair comparison with other public school systems, it is necessary to know (1) how much it costs to main-

tain the public schools alone for the year, and (2) how many pupils are educated in these schools.¹

TABLE VIII

PUPILS ENROLLED IN DIFFERENT CLASSES OF THE QUEBEC SCHOOLS
IN 1915-16

	<i>Pupils Enrolled</i>
Elementary, Model and High Schools.....	463,086
Normal Schools.....	1,361
Catholic Classical Colleges.....	8,128
Laval University in Quebec and Montreal.....	2,352
McGill and Bishops Universities.....	948
Technical Schools.....	406
Commercial High Schools.....	46
Agricultural Colleges.....	172
Household Science Schools.....	6,902
Night Schools.....	5,430
Dressmaking Schools.....	2,851
Schools for the Blind.....	133
Schools for the Deaf and Dumb.....	433
Total.....	492,248
Total given in Report.....	490,718
Twice enrolled.....	1,530

Of the 463,086, reported in the first group, the following are in independent schools:

Elementary Schools.....	5,535
Model Schools.....	10,167
Academies.....	25,329
	41,031 ²

This leaves 422,055 students in schools under commissioners and trustees, and 68,663 in all other schools as listed above. These figures permit of but one conclusion, namely, that the whole sum of \$4,105,882, classed as contributions from independent subsidized schools, and at least \$1,000,000 of the government grant, were used to educate these 68,663 students. This

¹ The school year varies as follows: In Quebec, Manitoba, British Columbia, New Brunswick, and Prince Edward Island, it ends June 30. In Nova Scotia, July 31. In Ontario, Saskatchewan, and Alberta, December 31. For this and many other reasons, it is almost impossible to make comparisons between the provinces that are fair to all. It is high time that the Dominion Educational Association or other body developed a system for standardizing the statistical records.

² *Educational Statistics, 1915-16.*

amounts to \$74.36 a student, and is probably not excessive for the education given.

For the education of the other 422,055 pupils, \$6,427,947 was supplied by the local tax payer, \$587,263 by government grants direct to school municipalities, \$48,000 by the government as bonuses to teachers, and \$89,000 from the same source for inspection of schools. This leaves \$158,574 of the government grant of \$1,882,837, for overhead and other expenses which may rightly be charged to the schools under commissioners and trustees. A total of \$7,310,784 is therefore spent in educating the 422,055 children in the schools under commissioners and trustees, or \$17.32 for each child. By combining these figures, the statistical reports of the province give the average cost of education per student as \$25.30.

Attendance reports for Quebec are not so reliable as one would wish. In a province like New Brunswick, where the school funds are distributed partly on the grand total days attendance made by all the pupils, these figures are very exact and attested to by teacher and secretary under oath. In Quebec, the grand total days are not collected, the actual number of days the school was open is not always reported, and the percentage of those enrolled on an average is made up from the reports of inspectors. The inspector gets these reports on his semi-annual visit, and he thus takes no account of pupils who leave school after his visit, nor of those young children who enter in the spring. As a large number drop out of school to go to work after his visit, and as many little children start school in May, especially in rural communities, the percentage as reported is of no value whatever. When the report is made at the end of the school year, all students enrolled are included, and since the percentage has already been figured out and reported by the inspector, the impression is given that this percentage applies to the actual enrollment.¹ In Ontario the percentage is found by dividing the aggregate attendance by the legally authorized teaching days. The aggregate attendance in Quebec is not known, but the attendance committee comes to this interesting conclusion "out of 521,000 children of school age there were in average attendance every day the schools were open, only 299,770 or 57.5 per cent of the school age population."

¹ Special Attendance Committee, 1918.

The elimination from grade to grade in the Quebec schools is very great, as the following tables show:

TABLE IX
ELIMINATION FROM SCHOOL FROM YEAR TO YEAR
CATHOLIC—(Total 405,348)

Grade I to VIII	<i>Numbers in each grade</i>	<i>Percentage of whole registered in each grade</i>
1st year.....	155,378	38.3
2nd year.....	97,947	24.0
3rd year.....	75,241	18.5
4th year.....	44,045	10.8
5th year.....	17,468	4.2
6th year.....	8,972	2.2
7th year.....	4,180	1.0
8th year.....	2,117	.50
	405,348	100%

PROTESTANT—(Total 56,659)

Grade I to VIII	<i>Numbers in each grade</i>	<i>Percentage of whole registered in each grade</i>
1st year.....	14,756	26.2
2nd year.....	8,843	15.6
3rd year.....	8,377	14.8
4th year.....	8,142	14.3
5th year.....	6,464	11.4
6th year.....	4,610	8.1
7th year.....	3,756	6.6
8th year.....	1,711	3.0
	56,659	100% ¹

This elimination is shown graphically in Fig. 2 (page 64).

¹ In Catholic schools secondary education is carried on in the twenty-one classical colleges and in the convents. The French public schools give only an eight-year course. In *Educational Statistics, 1915-16*, a report prepared by the Bureau of Statistics for Quebec, it is stated that there is a considerable decrease in school attendance from one year to the other in Catholic primary schools, and that the decrease among Protestants appears less because of the eleven years of their course. The percentages given for each group of schools show that the advantage is with the Protestants.

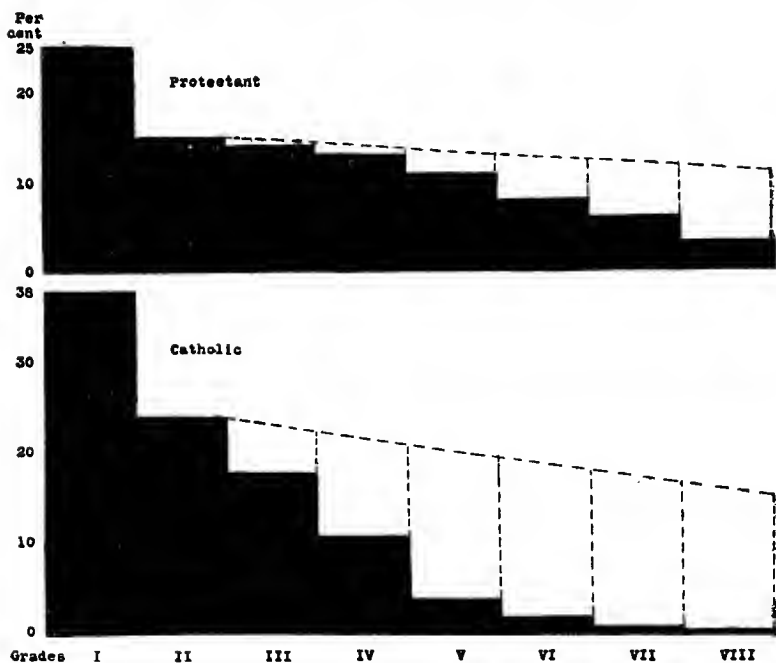


FIG. 2. Graphic Representation of Table IX.

TABLE X

COMPARISON OF ELIMINATION IN SCHOOLS OF QUEBEC WITH OTHER PROVINCES AND STATES ON THE BASIS OF THOSE REGISTERED IN EACH GRADE

	Grades							
	I	II	III	IV	V	VI	VII	VIII
Quebec, Catholic.	38.3%	24 %	18.5%	10.8%	4.2%	2.2%	1 %	.5% ¹
Quebec, Protestant.....	26.2	15.6	14.8	14.3	11.4	8.1	6.6	3
Manitoba.....	25	14	14	13	10	10	7	4.5
New Brunswick..	24	17	17.7	17	13.7	4.4	3.3	2.7
Nova Scotia.....	30.2	13	12.1	12.1	11	9.4	6.7	5.3
United States....	23.5	14.8	14	13.3	11.2	9.2	7.6	6.4
North Atlantic States.....	17.7	14.4	13.4	13	12	10.9	9.9	8.5
North Central States.....	20.4	13.7	13.3	13.1	11.6	10.5	8.8	8.4
South Atlantic States.....	28.9	17.7	15.5	13.6	9.9	7.1	5	2
Western States ..	23.8	13.7	12.9	12.2	11	9.8	8.6	7.9 ²

¹ It is hard to be sure in every instance whether the percentage is of the whole enrollment of the public schools, or of grades I to VIII inclusive. In Quebec,

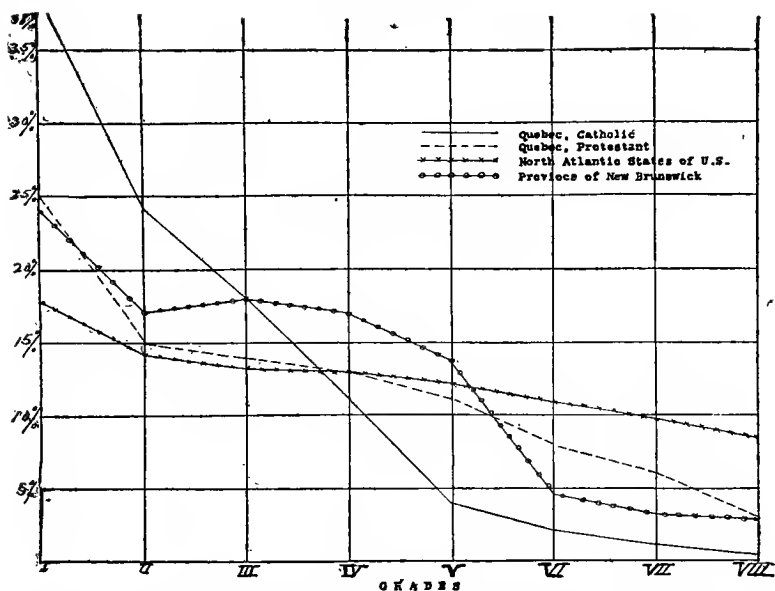


FIG. 3. Comparative Elimination in the Schools of Protestant Quebec, Catholic Quebec, New Brunswick and the North Atlantic States.

These are very striking figures and before commenting on them I shall give the percentages of the common school population found in each grade for some other provinces of Canada and different divisions of the United States and shall place them beside the percentage of Quebec just given.

Perhaps the extent of this elimination can be more clearly seen by following one group on through the grades. In 1909-10 there were 84,195 pupils in grade two in all kinds of Catholic schools. This may be taken as about the number that began their school life in 1908-09. The tabular statement (page 66) shows how this group dwindled during the next seven years. No account is taken of retardation.

There were in attendance, in 1915-16, in Catholic schools 405,348 children and apparently there were 349,956 children

both Catholic and Protestant, the percentages are of the I to VIII groups only. Even when the others are added, as found in the classical colleges and high schools, the percentages vary so slightly as to be negligible.

² The figures for the States given, are taken from the *Report of the Commissioner of Education*, Vol. II, 1917 (Washington, D. C.).

TABLE XI
CHILDREN IN CATHOLIC SCHOOLS

<i>Grade</i>	<i>Year</i>	<i>Number at School</i>	<i>Number Eliminated from each Grade</i>	<i>Per cent of Grade II remaining at School</i>
Grade II.....	1909-10	84,195		100
" III.....	1910-11	63,905	20,290	72.4
" IV.....	1911-12	34,628	29,277	41.1
" V.....	1912-13	14,771	18,857	17.5
" VI.....	1913-14	7,846	6,925	9.3
" VII.....	1914-15	3,778	4,068	4.5
" VIII.....	1915-16	2,117	1,661	2.5

who had dropped out, but should have been in grades three to eight. But these figures are far in excess of the children in the province. Where is the explanation to be found? Either the figures as published by the department are incorrect, or there is retardation on a scale seldom met with. A study of the ages of students at school leads to the conclusion that, on the average, almost two years are taken to cover one year of the Catholic school course. When it is remembered that the average school year is about eight months, that there are many holidays, and that the course is heavily loaded with memory work, part of it of a religious nature, this does not seem surprising.

In a study of this question, the Special Attendance Committee, before quoted, came to the conclusion that Quebec has only seventy-five per cent of her proportion of children in grade five, as compared with the rest of Canada; about fifty-five per cent in grade six, forty-five per cent in grade seven, and thirty-five per cent in grade eight.

Bulletin XIX of the Canadian Census, 1911, gives the following figures for the different provinces, of children from ten to fourteen years of age. (Page 67).

NUMBER OF CHILDREN PER THOUSAND OF POPULATION

Not all the provinces of Canada have the same number of children per thousand of population. The Maritime provinces and Ontario have lost a good many of their young men by emigra-

TABLE XII

NUMBER OF CHILDREN FROM 10 TO 14 YEARS OF AGE IN CERTAIN PROVINCES

	<i>Nova Scotia</i>	<i>New Brunswick</i>	<i>Quebec</i>	<i>Ontario</i>	<i>Prince Edward Island</i>
School Population....	51,746	38,239	222,172	233,018	10,518
At School.....	43,199	31,412	175,038	195,517	9,120
Percentages at School	83.5	82.2	78.8	83.9	86.5

tion. Most of these have gone to the West. This would be expected to make a larger percentage of children in the home population of these provinces. The Western provinces, on the other hand, have received numbers of men from almost all civilized countries, and have a smaller percentage of children.

The province of Quebec, outside of the cities of Montreal and Quebec, has received few by immigration, and has not lost heavily by emigration. I give below the numbers of children of school age, per thousand of population, for each of the provinces. These figures are for the last census year.

TABLE XIII

CHILDREN OF SCHOOL AGE, PER 1000 OF POPULATION, FOR EACH PROVINCE

<i>Provinces</i>	<i>Population</i>	<i>5 to 14 Years</i>		<i>5 to 19 Years</i>		<i>Number Enrolled in School per 1000 of Population</i>
		<i>Number</i>	<i>Per 1000 of Pop.</i>	<i>Number</i>	<i>Per 1000 of Pop.</i>	
Quebec.....	2,003,232	479,007	234	679,205	334	211
Ontario.....	2,523,274	476,251	188	715,696	323	182
Nova Scotia.....	492,338	107,417	218	157,540	320	209
New Brunswick....	351,889	79,486	223	116,040	329	179
Manitoba.....	455,614	93,544	205	136,317	298	177
Saskatchewan.....	492,432	95,896	195	136,554	277	143
Alberta.....	374,663	71,945	192	102,936	274	164
British Columbia...	392,480	54,766	139	82,033	209	109
Prince Ed. Island...	93,728	20,682	220	31,263	333	185

For the sake of comparison, the same data for a group of American states are given below:

TABLE XIV
CHILDREN OF SCHOOL AGE, PER 1000 OF POPULATION, FOR SEVERAL
DIVISIONS OF UNITED STATES

Division	Population 1916	5 to 14 Years 1916		6 to 20 Years 1916		1916 Number Enrolled in School per 1000 of Population
		Number	Per 1000 of Pop.	Number	Per 1000 of Pop.	
United States . .	102,017,312	20,839,313	204	30,735,240	301.3	199.5
North Atlantic Division	28,900,053	5,230,910	181	7,915,725	273.9	168.9
North Central . .	32,123,880	6,296,280	196	4,470,120	294.8	197.5
South Central . .	13,295,995	3,177,743	239	4,513,990	339.5	231.6
South Atlantic . .	19,152,425	4,673,192	244	6,624,824	345.9	232.6
Western	8,544,959	1,461,188	171	2,210,581	258.7	186.4 ¹

In the United States, the Southern states alone have more children per thousand of population than the province of Quebec. Of all the Canadian provinces, Quebec has the largest percentage of children to educate. British Columbia with 209 per thousand of population from 5 to 19 years, and Quebec with 334, present the two extremes. The difference in the sacrifice required on account of the inequality in the nature of the population, will be taken up in the next section.

A study of the vital statistics of the province of Quebec shows from another viewpoint how much greater effort must be made in Quebec than in many other states, to educate equally well all children. The average birth rate in Quebec for the five years ending in 1915, was 373 per ten thousand, and the death rate was 168 per ten thousand. This gave an excess of births over deaths of 205 per ten thousand.² The figures for Ontario during the same period are births, 237; deaths, 125; excess, 112. The following table shows the birth rate in Quebec as compared with that of other places.

¹ *Report of Commissioner of Education*, Vol. II, 1917.

² *Quebec Statistical Year Book*, 1917.

TABLE XV
COMPARISON OF BIRTH AND DEATH RATES IN PROVINCES (1912)

<i>Provinces</i>	<i>Births per 10,000 of Population</i>	<i>Deaths per 10,000 of Population</i>	<i>Excess of Births over Deaths per 10,000 of Pop.</i>
Quebec.....	371	162	209
Ontario.....	229	125	104
Nova Scotia.....	255	143	112
Manitoba.....	298	125	173
British Columbia.....	188	101	87
Alberta.....	236	97	139
Saskatchewan.....	202	62	140 ¹

TABLE XVI
SAME FACTS FOR CERTAIN STATES, AS IN TABLE XV AND FOR
FOREIGN COUNTRIES

<i>States, 1915</i>	<i>Births per 10,000 of Population</i>	<i>Deaths per 10,000 of Population</i>	<i>Excess of Births over Deaths per 10,000 of Pop.</i>
Connecticut.....	267	149	118
Maine.....	211	156	55
Massachusetts.....	254	145	109
Michigan.....	267	134	133
Minnesota.....	245	101	144
New Hampshire.....	227	161	66
New York.....	240	146	94
Pennsylvania.....	260	138	122
Rhode Island.....	231	148	83
Vermont.....	216	147	69
<i>Countries, 1912</i>			
France.....	160	175	-15
England and Wales.....	240	138	102
Germany.....	283	156	127
Austria.....	314	206	108
Italy.....	326	183	143
Spain.....	326	229	97
Australia.....	282	112	170
New Zealand.....	261	88	173

Quebec has thus the highest birth rate, and the greatest natural growth in population of any of the places given.

¹ Figures for Prince Edward Island were not given out for this year and for New Brunswick no records have been kept.

The population of the Canadian provinces in 1915, as estimated, is as follows:

TABLE XVII
POPULATION OF CANADIAN PROVINCES, 1915

<i>Provinces</i>	<i>Population</i>	<i>Number of Pupils out of every 1,000 of Population</i>
Quebec	2,300,000	204
Ontario	2,700,000	188
Nova Scotia	510,000	210
New Brunswick	360,000	185
Manitoba	550,000	183
Saskatchewan	645,000	185
Alberta	490,000	198
British Columbia	441,000	137
Prince Edward Island	93,500	196

FIGURES FOR CERTAIN STATES IN 1914-15¹

<i>States</i>	<i>Number of Pupils out of every 1,000 of Population</i>
Maine	192
Massachusetts	161
New York	156
New Jersey	180
Wisconsin	183
Vermont	181
California	179
United States	196
Highest States { Arkansas	261
{ Mississippi	259
Lowest States { Nevada	123
{ Rhode Island	144

¹ Report of Commissioner of Education, Vol. II, 1917.

The assessed value per head of population for the Canadian Provinces and for certain American States is as follows:

TABLE XVIII

ASSESSED VALUATION OF TAXABLE PROPERTY IN CANADIAN PROVINCES

<i>Provinces</i>		<i>Assessed Valuation of Taxable Property</i>	<i>Valuation per Head of Population</i>	<i>Valuation for Each Child at School</i>
Ontario	1916	1,974,625,085	731.34	3,909.57
Quebec	1915	1,302,331,334	566.23	2,765.97
Nova Scotia	1914	128,190,332	251.35	1,189.50
New Brunswick	1916	110,847,317	307.90	1,666.73
Manitoba	1915	547,698,221	995.81	5,424.74
Saskatchewan	1915	814,724,431	1,054.31	6,830.40
Alberta	1915	516,615,294	1,258.48	5,310.27
British Columbia	1916	653,501,890	1,481.86	10,823.62
Prince Edward Island ¹ . . .				

FIGURES FOR CERTAIN STATES, 1912

<i>States</i>	<i>Year</i>	<i>Valuation per Head of Population</i>
Maine	1912	1,420.00
Vermont	"	1,470.00
Massachusetts	"	1,805.00
New York	"	2,626.00
New Jersey	"	2,140.00
Wisconsin	"	1,875.00
California	"	3,284.00

These figures indicate that the provinces of eastern Canada are relatively poor as compared with western Canada, and that taxable wealth even in western Canada is considerably below that in the states given. This is probably true, but as the valuation of taxable property varies widely in each state and province, these figures cannot be taken as an exact measure of wealth.

If valuation is the same in Nova Scotia and British Columbia, there is about nine times as much property to back up a young British Columbian as stands back of the Nova Scotia child.

¹ Not available.

CHAPTER III

DISTRIBUTION OF THE LOAD

In the province of Quebec all local taxes for school purposes are raised by a levy on the real estate of the municipalities and by means of a rate on those who have children of school age. There are in all 1,671 school municipalities; of these, I have worked out the distribution of the tax rate for 1,637. In order to discover whether there was any great difference between the rates in Protestant and Catholic schools or between those under commissioners and trustees, I have given the distribution of the school tax in five different tables, viz., for Catholic schools under commissioners, and for Catholic dissentient schools; for Protestant schools under commissioners, and for Protestant dissentient schools; and for all classes of schools together. Then I have added the regular tax, and the special tax levied in 1915-16, and given a distribution for all school purposes.

There are other distribution tables, giving the school rates or fees levied by trustees and commissioners, for elementary, model, and high schools; a table giving the distribution of the general tax by municipalities. The number of regular municipalities is 1,241, and of these the rates of 1,115 are given in the table.

The province of Ontario most nearly approaches Quebec in area, position, natural resources, and wealth. For the sake of comparison there are then given distribution tables showing the rate of taxation for school and general purposes in the different Ontario municipalities.

There are also given the school tax in the cities of Quebec and of Ontario, the school and whole tax, and the percentage the school tax is of the whole tax levied in cities and towns of Ontario, Quebec, and Massachusetts. Available data in regard to the rates of school and other taxes levied in some other Canadian provinces are also presented.

Finally, a comparison is made between different counties and municipalities in the same county, especially with the aim of discovering inequalities in tax burden between rural and urban sections.

TABLE XIX

DISTRIBUTION OF LOCAL OR MUNICIPAL TAX RATES FOR SCHOOLS IN QUEBEC AND ONTARIO, 1915-16

SPECIAL TAX FOR QUEBEC INCLUDED

Quebec—1,648 Municipalities ¹		Ontario—809 Municipalities ¹	
Number of Mills on the Dollar	Number of Municipalities	Number of Mills on the Dollar	Number of Municipalities
0- .9	11	0- .9	8
1- 1.9	38	1- 1.9	7
2- 2.9	121	2- 2.9	12
3- 3.9	143	3- 3.9	31
4- 4.9	183	4- 4.9	74
5- 5.9	210	5- 5.9	78
6- 6.9	143	6- 6.9	83
7- 7.9	156	7- 7.9	68
8- 8.9	83	8- 8.9	59
9- 9.9	61	9- 9.9	66
10-10.9	124	10-10.9	53
11-11.9	35	11-11.9	59
12-12.9	72	12-12.9	50
13-13.9	16	13-13.9	26
14-14.9	16	14-14.9	25
15-15.9	50	15-15.9	24
16-16.9	17	16-16.9	16
17-17.9	19	17-17.9	15
18-18.9	14	18-18.9	9
19-19.9	9	19-19.9	8
20-20.9	32	20-20.9	8
21-21.9	3	21-21.9	8
22-22.9	5	22-22.9	5
23-23.9	8	23-23.9	4
24-24.9	3	24-24.9	5
25-25.9	15	25-25.9	1
26-26.9	2	26-26.9	1
27-27.9	5	27-27.9	4
28-28.9	3	32-32.9	1
29-29.9	3		
30-30.9	12		
31-31.9	1	Mean	9.53
32-32.9	0	Mode	6.5
33-33.9	4	Median	8.74
34-34.9	4		
35-35.9	1		
36-36.9	2		
37-37.9	1		
38-38.9	0		
39-39.9	2		
40-40.9	3		
41-50.9	6		
51-60.9	6		
61-70.9	4		
71-85.9	2		
Mean	8.15		
Mode	5.5		
Median	6.82		
Lower Q.	4.54		
Upper Q.	10.76		

¹ The rates on which these tables are based are taken from the Quebec Financial Report of School Corporations, and the Ontario Municipal Statistics.

Table XIX shows the distribution of the municipal tax for all school purposes for the whole province of Quebec and the province of Ontario. The average tax for Quebec is 1.38 mills less than for Ontario, the mode 1. mill less, and the median 1.92 mills less.¹

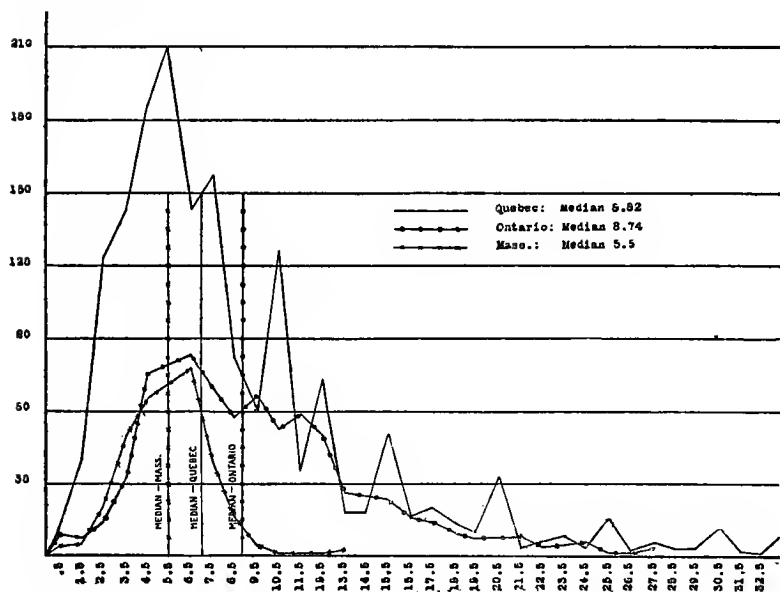


FIG. 4. Distribution of the School Tax in Quebec, Ontario and Massachusetts.

A glance at the chart shows that a much larger proportion of the rates in Quebec are low at 2.5 mills and 3.5 mills than in Ontario, and that many places have rates higher than any known in Ontario. The curve for Ontario is more uniform, though in both provinces a number of districts have exceedingly high rates. Both curves show a lack of control, though that for Quebec is much more erratic than that for Ontario.

Considering the Quebec curve alone, one is struck by the large number of very high rates. The variation is from one half of one mill, on the one side, to seventy mills on the other, a difference of 14,000 per cent. The lower quartile is 4.54, and the upper

¹ The actual mean for Ontario is slightly lower than that in Table XIX, but not more than 1/10 of a mill. This is because about 130 municipalities exempt less property for school than for general purposes, and this was not considered in working out the rates.

quartile is 10.76. As half the variates lie within these points, it is seen that of the half of the cases most alike, the highest is 134 per cent above the lowest. Obviously also, one quarter of all the municipalities have a rate below the lower quartile, 4.54 mills, and the other quarter a rate above the upper quartile, 10.76 mills.

TABLE XX

DISTRIBUTION OF REGULAR SCHOOL TAX FOR ALL MUNICIPALITIES IN QUEBEC, 1915-16, AND IN MASSACHUSETTS, 1911-12
SPECIAL TAX FOR QUEBEC NOT INCLUDED

<i>Quebec—1,637 Municipalities</i>		<i>Massachusetts—353 Municipalities</i>	
Number of Mills on the Dollar	Number of Municipalities	Number of Mills on the Dollar	Number of Municipalities
0- .9	31	0- .9	2
1- 1.9	71	1- 1.9	5
2- 2.9	187	2- 2.9	20
3- 3.9	235	3- 3.9	50
4- 4.9	254	4- 4.9	64
5- 5.9	149	5- 5.9	73
6- 6.9	121	6- 6.9	77
7- 7.9	176	7- 7.9	40
8- 8.9	52	8- 8.9	16
9- 9.9	149	9- 9.9	5
10-10.9	21		
11-11.9	25		
12-12.9	56		
13-13.9	12	13-13.9	1
14-14.9	39		
15-15.9	7		
16-16.9	4		
17-17.9	4		
18-18.9			
19-19.9	18		
20-20.9	2		
21-21.9	1		
22-22.9	6		
23-23.9	0		
24-24.9	6		
25-25.9			
26-26.9			
29-29.9	7		
32-32.9	1		
40 and over	3		
Mean	6.57	Mean	5.4
Mode	4.5	Mode	6.5
Median	5.27	Median	5.5
Lower Q.	3.51	Av. Dev.	1.32
Upper Q.	8.07		

Table XX shows the frequency distribution of rates for school purposes in Quebec and Massachusetts. The rates for Quebec in this instance do not include the special tax for schools, and thus do not show such great extremes as Table XIX.

In Quebec the mean is 1.17 mills higher than in Massachusetts, the mode is 2 mills higher in Massachusetts than in Quebec, and the median is a small decimal higher in Massachusetts. The high mode in Massachusetts shows that a large number of the towns have a comparatively high rate; a high rate is the fashion, so to speak, while the low mode in Quebec has just the opposite significance. The medians are about the same, yet the average is considerably higher in Quebec. This skewness in the Quebec curve can only be accounted for by a large number of municipalities with very low rates.

Considering Quebec alone, one comes to the same conclusions as in the study of the last table. The lower quartile is 3.51, and the upper quartile 8.07. That is, the last variate in the central group is 130 per cent greater than the first variate in the same group. Or, if we think of the median as dividing the variates into two separate series, and consider the quartiles as the medians of these, it becomes clear that half the municipalities are paying about two and a third times more school taxes on the valuation of their property than are the other half.

If one looks at the two curves in Fig. 4, one readily sees how regular the Massachusetts curve is compared with that for Quebec. Not only is the Quebec curve erratic, but it shows wide dispersion and a high degree of skewness. This can only mean one thing, namely, no adequate method of controlling the rate.

If a curve is studied showing the number of cases of diphtheria that occurred in a city through a series of years before the use of antitoxin, the greatest irregularity will be noticed; the curve will be something like the Quebec school tax distribution. A curve for the same city since the use of antitoxin will be found approaching the straight line. Quebec has not yet found her antitoxin, as these erratic curves show.

Although Massachusetts shows no such extremes as Quebec, the educational leaders in that state consider the variation and dispersion altogether too great, and a special report of the Board of Education, published in 1915 and submitted to the legislature, strongly urges the levying of a state mill tax to aid in bringing

about an equalization. This report states: "Expenditures for school support per one thousand dollars of valuation show that a local tax rate for school purposes of six dollars or even eight dollars is not uncommon. On the other hand, many of the more wealthy communities in the commonwealth are able to support excellent schools by a tax of four dollars or less." As far as the rates named are concerned, Table XX shows the accuracy of this statement. What would the Board of Education of Massachusetts say were it confronted with the facts revealed by the Quebec curves in Tables XIX and XX? They could then say that a large number of the communities supported their schools on a tax of two and three dollars on a thousand dollars of valuation, many others taxed themselves ten, twelve, fifteen and twenty dollars, while twenty-one municipalities taxed themselves between forty and seventy dollars on the thousand.

Table XXI with the accompanying curves in Fig. 5 gives the general municipal taxes for Quebec and Ontario and the frequency distribution of each. The difference in the general rates for the two provinces is very great, the mean for Ontario being more than twice that for Quebec. In Ontario only fourteen places out of 835 have a tax below five mills, while in Quebec 513 places out of 1,115 have less than a five mill tax.

A glance at the figure shows that there is a good deal of dispersion and skewness in both, but the curve for Ontario is much more regular.

It has already been shown that Quebec pays a lower average rate of school tax than Ontario. This table reveals the fact that general municipal taxes on the average are considerably less than one half what they are in Ontario, and that less than twenty of the municipalities in Ontario pay as low a general tax as half the municipalities in Quebec. Just twenty in Ontario pay less than six mills, while in Quebec six hundred and forty-three pay less than six mills.

TABLE XXI

DISTRIBUTION OF TAX RATES FOR OTHER THAN SCHOOL PURPOSES FOR QUEBEC AND ONTARIO, 1915-16

<i>Quebec—1,115 Municipalities</i>		<i>Ontario—835 Municipalities</i>	
Number of Mills on the Dollar	Number of Municipalities	Number of Mills on the Dollar	Number of Municipalities
0- .9	40	0- .9	6
1- 1.9	116	1- 1.9	4
2- 2.9	129	2- 2.9	4
3- 3.9	118	3- 3.9	0
4- 4.9	110	4- 4.9	0
5- 5.9	130	5- 5.9	6
6- 6.9	55	6- 6.9	15
7- 7.9	80	7- 7.9	26
8- 8.9	39	8- 8.9	45
9- 9.9	38	9- 9.9	55
10-10.9	102	10-10.9	70
11-11.9	15	11-11.9	72
12-12.9	36	12-12.9	53
13-13.9	16	13-13.9	56
14-14.9	11	14-14.9	55
15-15.9	38	15-15.9	49
16-16.9	1	16-16.9	41
17-17.9	16	17-17.9	35
18-18.9	9	18-18.9	26
19-19.9	3	19-19.9	34
20-20.9	11	20-20.9	24
21-21.9	2	21-21.9	35
22-22.9	1	22-22.9	29
23-23.9	0	23-23.9	22
24-24.9	0	24-24.9	14
25-25.9	3	25-25.9	16
30-30.9	1	26-26.9	8
40-40.9	2	27-27.9	10
80-80.9	1	28-28.9	7
		29-29.9	6
		30-30.9	3
		33-33.9	1
		39-39.9	4
		40-50.9	4
	Mean 6.75		Mean 15
	Mode 5.5		Mode 11.5
	Median 5.34		Median 14.2

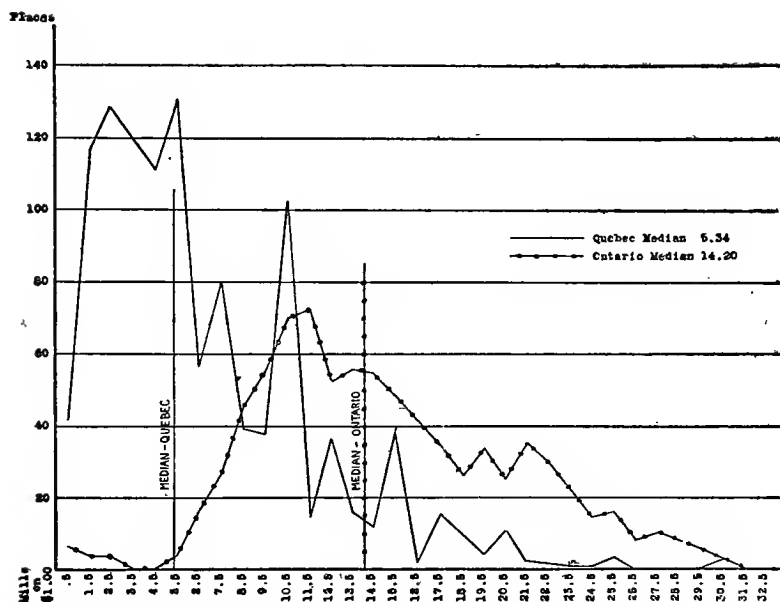


FIG. 5. Distribution of General Municipal Taxes for Quebec and Ontario.

TABLE XXII

DISTRIBUTION OF THE RATES OF TAXATION IN NON-DISSENTIENT PROTESTANT
AND CATHOLIC SCHOOL MUNICIPALITIES, 1915-16

<i>172 Protestant Municipalities</i>		<i>1,253 Catholic Municipalities</i>	
Number of Mills on the Dollar	Number of Municipalities	Number of Mills on the Dollar	Number of Municipalities
0- .9	3	0- .9	21
1- 1.9	2	1- 1.9	61
2- 2.9	6	2- 2.9	164
3- 3.9	19	3- 3.9	194
4- 4.9	21	4- 4.9	188
5- 5.9	22	5- 5.9	108
6- 6.9	15	6- 6.9	85
7- 7.9	24	7- 7.9	133
8- 8.9	11	8- 8.9	38
9- 9.9	21	9- 9.9	109
10-10.9	1	10-10.9	15
11-11.9	3	11-11.9	17
12-12.9	7	12-12.9	42
13-13.9	2	13-13.9	9
14-14.9	7	14-14.9	27
15-15.9	2	15-15.9	3
16-16.9	2	16-16.9	2
17-17.9	1	17-17.9	2
18-18.9	0	18-18.9	12
19-19.9	2	19-19.9	2
30-30.9	1	20-20.9	1
	—	21-21.9	5
	172	22-22.9	6
		23-23.9	6
		24-24.9	1
		25-25.9	2
			1,253
	Mean 7.45	Mean	5.94
	Mode 7.5	Mode	3.5
	Median 6.09	Median	5.09
	Av. Dev. 3.01	Av. Dev.	3.01
	Coef. of Disp. 4.01	Coef. of Disp.	.5
	Upper Q. 9.57	Upper Q.	7.8
	Lower Q. 4.62	Lower Q.	3.34

TABLE XXIII

DISTRIBUTION OF THE RATES OF TAXATION IN CATHOLIC AND PROTESTANT
DISSENTIENT SCHOOL MUNICIPALITIES, 1915-16

<i>155 Protestant Municipalities</i>		<i>57 Catholic Municipalities</i>	
Number of Mills on the Dollar	Number of Municipalities	Number of Mills on the Dollar	Number of Municipalities
0- .9	5	0- .9	2
1- 1.9	6	1- 1.9	2
2- 2.9	15	2- 2.9	2
3- 3.9	20	3- 3.9	2
4- 4.9	33	4- 4.9	12
5- 5.9	17	5- 5.9	2
6- 6.9	14	6- 6.9	7
7- 7.9	11	7- 7.9	8
8- 8.9	2	8- 8.9	1
9- 9.9	10	9- 9.9	9
10-10.9	3	10-10.9	2
11-11.9	3	11-11.9	2
12-12.9	5	12-12.9	2
13-13.9	1	13-13.9	2
14-14.9	3	14-14.9	1
15-15.9	1	15-15.9	1
17-17.9	1		
19-19.9	3		57
22-22.9	1		
40-40.9	1		
	155		
Mean	6.13	Mean	7.13
Mode	4.5	Mode	4.5
Median	4.96	Median	6.8
Upper Quartile	7.5	Upper Quartile	9.5
Lower Quartile	3.8	Lower Quartile	4.5
Average Deviation	5.0	Average Deviation	2.8
Coefficient of Dispersion	.856	Coefficient of Dispersion	.402

The dual system of schools in Quebec makes it possible to compare rates of the four classes of school municipalities, namely, the Catholic schools under commissioners, the Protestant schools under commissioners, the Catholic dissentient schools, and the Protestant dissentient schools. Tables XXII and XXIII give the distribution of the four groups, and enable a study to be made of the rates within each group and between the groups.

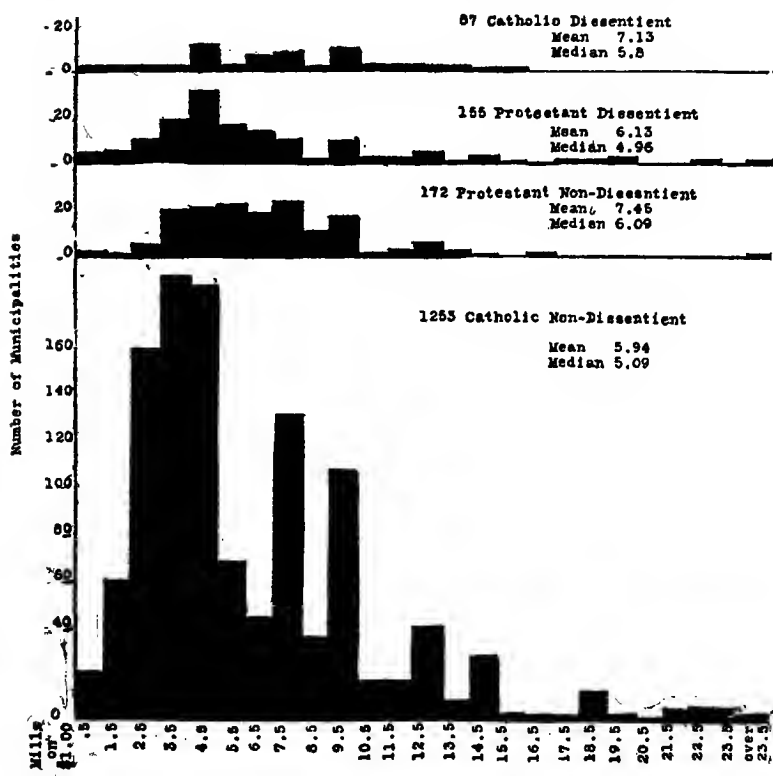


FIG. 6. Distribution of the School Tax in the Four Classes of School Municipalities of Quebec.

A study of the four curves, as in Fig. 6, shows a remarkable similarity. In none of them are the modes well defined, but their great distance from the means indicates a high degree of skewness. In this study the dispersion is of particular interest since it brings out the unequal distribution of the tax load. I have worked out

the average deviation from the mean and the coefficient of dispersion according to the following formula given by King:

$$\Delta = \frac{\Sigma(\mu - a)}{v}$$

Where Δ equals the average deviation, Σ , the frequency groups, μ , the different tax rates, of which there are v in all, and a , the mean.

The coefficient of dispersion then equals

$$\frac{\Sigma(\mu - a)}{va}$$

The average deviation and coefficients for the four groups are as follows:

	<i>Average Dev.</i>	<i>Coefficient of Disp.</i>
Catholic dissentient.....	5.5 mills	.856
Protestant dissentient.....	2.8	.402
Catholic non-dissentient.....	3.	.401
Protestant non-dissentient.....	3.01	.5
For Massachusetts.....	1.32	.24

In all the Quebec cases the dispersion is great, but it is highest among Catholic dissentient schools.

The means and medians are as follows:

	<i>Mean</i>	<i>Median</i>
Catholic dissentient.....	7.13	6.8
Protestant dissentient.....	6.13	4.96
Catholic non-dissentient.....	5.94	5.09
Protestant non-dissentient.....	7.45	6.09

Here the Catholic municipalities have considerably the highest averages among dissentient groups and the Protestant among the non-dissentient.

Summarizing, it may be stated that the Catholic distribution tables show the highest averages, and greatest dispersion among the dissentient groups, and the Protestant the highest averages, but least dispersion among the non-dissentient groups. As compared with the Quebec groups, the dispersion and deviation in Massachusetts seem very slight.

By using the quartiles as a measure of dispersion, the following facts are brought out:

TABLE XXIV

	<i>One-Half the Variates Between</i>	<i>One Quarter of the Variates Below</i>	<i>One Quarter of the Variates Above</i>
	Mills	Mills	Mills
Protestant dissentient	3.8 and 7.5	3.8	7.5
Catholic dissentient	4.5 and 9.5	4.5	9.5
Protestant non-dissentient . .	4.62 and 9.57	4.62	9.57
Catholic non-dissentient . . .	3.34 and 7.8	3.34	7.8
All Quebec including special tax	4.54 and 10.76	4.54	10.76
All Quebec without special tax	3.51 and 8.07	3.51	8.07

I have worked out the school tax, the whole tax, and the percentage the school tax is of the whole tax in certain cities and towns of Quebec, Ontario, and Massachusetts. The Massachusetts figures include towns of a population of 5,000 and over, and are taken from the last general census. The figures for Quebec and Ontario are taken from *Municipal Statistics*, 1917, a publication by Wood, Gundy and Company of Toronto.¹

As would be expected from the very low general tax in Quebec, this province uses the highest percentage of her ad valorem taxes for education. As already shown, this is not because more is spent for education, but because less is spent for other purposes. The whole ad valorem tax is almost twice as great in Ontario as in Quebec, while Massachusetts occupies a middle position. Also in school taxes alone Ontario stands in advance of the other two.

In Quebec the cities have a mean considerably below that for the whole province, and no city has an excessive rate. The relation of these figures to the problem of valuation is taken up in the latter part of this chapter.

A study of the tables will show that the high percentage of Quebec is due to the relatively low general tax, and the low percentage of British Columbia to the relatively low school tax.

Prince Edward Island and British Columbia derive a larger percentage of their school revenues from provincial grants than any of the other provinces.

¹ See note page 86

TABLE XXV

AVERAGES TAKEN FROM THE ACCOMPANYING TABLES¹

<i>Description</i>	<i>Mean</i>	<i>Mode</i>	<i>Median</i>
QUEBEC			
Catholic dissentient schools	7.13	4.5	6.8
Protestant dissentient schools	6.13	4.5	4.96
Catholic non-dissentient schools	5.94	3.5	5.09
Protestant non-dissentient schools	7.45	7.5	6.09
All school municipalities, with special tax . .	8.15	5.5	6.82
All school municipalities, without special tax	6.57	4.5	5.27
Cities and towns, schools	6.32	5.5	6.82
Cities, schools	4.85	5.5	5.37
General tax, all municipalities	6.75	5.5	5.34
General tax, towns and villages	8.32	10.5	8.12
General tax, cities	10.5	10.5	10.37
ONTARIO			
School tax, all municipalities	9.53	6.5	8.74
General tax, all municipalities	15.0	11.5	14.2
School tax, cities and towns	9.5	9.5	9.51
School tax, cities	8.31	9.5	9.05
General tax, cities	18.52	17.5	17.75
Nova Scotia, school tax, certain places . . .	7.56	6.5	7.2
Nova Scotia, school tax, Cumberland County	14.9	12.9	12.41
New Brunswick, school tax, certain places .	6.65	5.5	5.66
Prince Edward Island, school tax	2.75		
Manitoba school tax, certain places	8.14	10.5	7.5
Saskatchewan school tax, certain places . .	8.32	8.5	7.5
Alberta school tax, certain places	9.43	7.5	8.0
British Columbia school tax, certain places .	5.4	5.5	5.21
Massachusetts school tax	5.4	6.5	5.5
Massachusetts school tax in cities and towns	5.73	5.5	5.78

In his annual report for 1917, the Superintendent of Education of Prince Edward Island gives the following percentages for the different provinces. They are at least approximately correct, but, as shown in the previous chapter, provincial reports are made on such different bases, accurate comparisons are not possible.

¹ Some of the tables have not been published. See note p. 86.

PERCENTAGE OF EXPENDITURE FOR EDUCATION PAID BY THE PROVINCIAL
GOVERNMENTS, 1915-16

Ontario	5.8	Saskatchewan.....	13.1
Quebec.....	16.3	Alberta	6.7
Nova Scotia.....	25.4	British Columbia.....	49.4
New Brunswick.....	34.8	Prince Edward Island....	71.1
Manitoba	20.0		

TABLE XXVI

AVERAGES FROM THE ACCOMPANYING TABLES¹
PERCENTAGE SCHOOL TAX IS OF THE WHOLE TAX

<i>Description</i>	<i>Mean</i>	<i>Mode</i>	<i>Median</i>
Certain towns and cities in Quebec.....	37.5%	35.5%	38.6%
Certain towns and cities in Ontario.....	32.47	33.5	32.25
Certain towns and cities in Massachusetts.....	30.2	29.5	28.2
Certain municipalities, Nova Scotia.....	34.79	30.5	32.15
Certain municipalities, New Brunswick.....	32.07	29.0	28.2
Certain municipalities, Manitoba.....	34.78	32.0	33.5
Certain municipalities, Saskatchewan.....	33.25	36.5	32.5
Certain municipalities, Alberta.....	27.48	29.5	28.0
Certain municipalities, British Columbia.....	23.28	22.5	21.78

In order to show the variation of the tax for school purposes within the county itself, and between individual counties, I have worked out the distribution for the counties of Ottawa and Quebec. These counties represent extreme groups: many other counties do not show so great a variation within their own municipalities, or between themselves. The injustice of the distribution may be better appreciated by noticing the number of persons who were compelled to pay the different rates.

The Catholic rate payers of the city of Hull numbered 2,893, and paid a tax of 8 mills. This places almost half the rate payers in the 6-10 list; of the remainder about one third pay more than 20 mills.

¹ A number of the tables on which these averages are based have been left out of this monograph to save space. They are on file in the Library at Columbia University, and may be consulted there. This also applies to a number of other tables which should appear in this and following chapters.

TABLE XXVII

OTTAWA COUNTY

<i>Number of Mills</i>	<i>Protestant Tax Payers</i>	<i>Catholic Tax Payers</i>	<i>Total Tax Payers</i>
1- 5	496	111	607
6-10	246	3577	3823
11-15	563	789	1350
16-20	142	645	787
21-25	45	641	686
26-30	18	487	505
36-40	9	225	234

The average assessed value of land in this county is \$6.50 an acre; in Quebec County, \$43.00 without including the city of Quebec.

In Quebec County, the average valuation of each tax payer is \$1,854.80. The average amount paid by each is \$11.91, while the mean rate is 6.4 mills. In Ottawa County the average valuation of each tax payer is \$1,075.68. The average amount paid by each is \$15.26, and the mean rate, 14.8 mills. Here we have the rate payers of Ottawa County worth only two thirds as much

TABLE XXVIII

QUEBEC COUNTY

<i>Number of Mills</i>	<i>Protestant Tax Payers</i>	<i>Catholic Tax Payers</i>	<i>Total Tax Payers</i>
1- 1.9	93	804	897
2- 2.9	..	1021	1021
3- 3.9	14	1217	1231
4- 4.9	..	1154	1154
5- 5.9	99	1370	1469
6- 6.9	..	17	17
7- 7.9	62		62
8- 8.9	19		19
15-15.9	..	168	168
17-17.9	50		50

as those of Quebec, paying one third more gross taxes, and paying rates of considerably more than double those of Quebec County.

Do separated villages and towns have a larger valuation per tax payer, and a larger tax than the other parts of the county in which they are situated?

In order to find an answer for this question, I shall first take two counties, divide them into villages and towns on the one hand, and rural municipalities, on the other. A comparison of the two groups thus created may throw some light on the question.

The counties chosen are Stanstead, in the eastern townships where the population is a little less than half English, and Chambly, a county near Montreal with a comparatively large French speaking population. These counties are almost evenly divided between rural and urban municipalities.

In the county of Chambly there are ten towns and villages, and seven rural municipalities. The average school tax for urban municipalities is 4.37 mills; for rural, 2.35 mills. The average valuation per tax payer, urban, is \$39.59; rural, \$33.24.

In the county of Stanstead there are fifteen urban municipalities and thirteen rural. The average rate in the former is 6.5 mills; in the latter, 7 mills. The average valuation per rate payer, urban, is \$1573; rural, \$1295.

In the county of Chambly the valuation per rate payer is less in the country than in the town and villages, and the rate is also lower than in the towns and villages. In Stanstead County the rural municipalities have also a lower valuation but a higher rate. The towns and villages get a great deal more for their money. If the rural districts were to tax themselves to support the kind of schools maintained in villages, the rates would be much higher there.

Rates would often be lower, were the Protestants and Catholics so constituted as to establish non-sectarian schools. But when a village separates from the township or parish, it almost always divides its schools into those under commissioners, and the dissentient schools under trustees. In small villages, especially, this means almost a double expense. When the township is also thus divided, the effect is even worse, as it usually means small, inefficient schools, with poorly paid teachers.

There is much more intangible wealth in villages and towns than in rural communities. It may be urged that the farmer's

property is plain to view, and that much of the wealth of the towns and villages is not found by the assessor. On the other hand, all personal property is exempt from taxation and this is a heavy item in every rural community. Again, in towns there are often business and other taxes unknown in the rural communities. Plainly these two counties give no answer to the question proposed.

It is only fair to examine the general taxes for the two classes of municipalities, and see what differences are to be found, and also to compare wealth per head of population in the two groups. It may be that urban communities are much wealthier than rural ones, and that the former may raise more money for schools without feeling the higher rate as much as rural districts.

I shall first take the counties of Stanstead and Chambly, those already studied in connection with the school tax, and then take, as before, a general selection of municipalities. There will also be presented the valuation of property exempt in both classes of municipalities and a comparison made between them.

The average rate of general tax in the parishes of Chambly is 2.16 mills; in villages and towns, 9.14 mills, or more than four times greater. In towns and villages 15.9 per cent of the real estate is exempt from taxation; in parishes, 2.45 per cent. The average amount of taxable property held by each rate payer in towns and villages is \$3,490; in parishes, \$2,409, while the average for each inhabitant in urban municipalities is \$916, and in rural sections, \$1,136.

In Stanstead County, we have conditions reversed, the townships paying an average rate of 12.5 mills and the towns and villages an average of 10.3 mills. The valuation per rate payer in urban sections is \$310; in rural sections, \$271, as compared with \$916 and \$1,136 for Chambly. The rate of taxation in these townships is almost six times as great as in the parishes of Chambly County. Such inequality of burden needs no comment.

In order to get a more general view of the situation, I have picked out from all the counties those villages and parishes of the same name, where the village has been separated from the parish or township, as Hatley village, Hatley township. As there are frequently both Catholic and Protestant school organizations in each and sometimes in one or the other only, the numbers in the list of townships and villages are not necessarily the same. As

a large number of the counties are represented the selection seems a typical one.

The results obtained from an investigation of these groups show that in the towns and villages the mode is 5.5 mills and the average 6.88 mills. In the townships and parishes the mode is 3.5 mills, and the average 5.43 mills.

This seems to show conclusively that the municipalities separated from the parishes and townships have a higher rate of tax for school purposes than the area from which they are separated. Nor is any difference in valuation likely to account for the difference. Towns and villages generally have a valuation roll more nearly true value than country sections.

In the whole province there are 881 rural municipalities, 208 village municipalities, 80 towns, and 15 cities. Of these last three groups, I have worked out the rates of the general tax of 269, with the following results:

The mode is 10.5, the median 8.125, and the mean 8.32. The averages for all municipalities, urban and rural, are,—mode 5.5, median 5.34, and mean 6.75. This shows again with even greater clearness that the urban rates are in advance of rural rates.

The city of Montreal in 1915-16 levied school taxes as follows: Catholic, regular 4 mills, special 5 mills; Protestant, regular 4 mills, special 1 mill.

The regular municipal tax on real estate apart from schools was 10 mills. Twenty-six and four tenths per cent of real estate was exempt from taxation.

A water tax was levied as follows: 4 per cent on rental value of dwellings, stores, offices, shops, warehouses, factories, and other business places and churches. Ten per cent on rental value of hotels, taverns and restaurants, up to the sum of \$10,000. A nominal tax of twenty-five dollars on hospitals with a minimum of 100 free beds.

In the whole province, in 1915-16, about 25 per cent of the real estate was exempt from taxation. This figure seems unusually large. In the province of Ontario in the same year 11.7 per cent was exempt. The percentage for Ontario is not far from that accepted by the United States Census Bureau for the whole of the United States. In the compilations in the 1912 Census, the Census Bureau considered the ratio 12.5 per cent.¹ The

¹ *Wealth, Debt and Taxation*, Vol. I, p. 16.

ratio of exemptions in Quebec is thus double that of the whole United States and slightly more than double that for Ontario.

The value of property in Quebec exempt in 1915-16 was \$443,924,212. If the same ratio had been exempt as in the United States, there would have been \$221,962,061 more taxable property. At the average rate for schools this would have yielded an additional sum of \$1,809,280 for school purposes and almost twice as much for general purposes.

As stated before, the percentage of city and town property exempt is larger than that of village and rural.

The valuation of the fifteen cities of Quebec was as follows:

<i>Taxable Immovables</i>	<i>Temporarily Exempt</i>	<i>Non Taxable</i>
\$847,643,988	\$30,834,720	\$290,790,473
Percentage of the whole exempt, 27.5		

The same figures for the eighty towns are as follows:

<i>Taxable Immovables</i>	<i>Temporarily Exempt</i>	<i>Non Taxable</i>
\$121,114,937	\$32,485,044	\$35,021,626
Percentage of the whole exempt, 35.4		

The percentage for the towns is made greater by the three mill towns of Chicoutimi, Grand' Mère, and Shawinigan. I give them as extreme cases.

	<i>Taxable Immovables</i>	<i>Temporarily Exempt</i>	<i>Exempt</i>	<i>Rate</i>
Chicoutimi	\$2,758,577	\$3,297,033	\$1,511,300	15 mills
Grand' Mère	2,462,866	4,229,400	709,800	10 "
Shawinigan	2,107,425	8,878,082	716,983	10 "
Chicoutimi, 63 per cent exempt, Grand' Mère, 66 per cent exempt, Shawinigan, 82 per cent exempt				

The taxable valuation for the whole province in 1915-16 was \$1,302,331,334, divided as follows:

Cities	\$847,643,988
Towns	121,114,937
Total Urban	\$968,758,925
Villages and Rural Sections	333,472,409
(about 25 per cent of the whole)	

The population is divided as follows:

Cities.....	956,687
Towns.....	194,488
Total Urban.....	1,151,175
Village and Rural.....	1,158,252

The cities and towns thus own three quarters of the assessable property, and yet number less than half of the population.

The valuation per head of population in each case is:¹

Cities and Towns.....	\$841
Villages and Rural.....	288

When it is considered that the exemptions are greater in urban municipalities, this makes the disproportion in wealth still more marked. Then it must be remembered that there is no estimate made here of personal property, or any form of intangible wealth. In the cities and towns are to be found the great majority of men who hold this kind of property, and if this is considered, the disproportion would be very much greater than here appears. It is exceedingly difficult to find statistics on which to base deductions in regard to the position and value of these forms of property.

The data presented lead inevitably to the following conclusions:

1. There are very great inequalities in the distribution of the burden of taxation. These inequalities follow no lines, such as Catholic and Protestant, county or village, but municipalities vary in their tax rates in much the same way within and between all groups. While there is a great difference between counties, the municipalities within the county show also most remarkable and unfair extremes.

2. The rates in villages, cities, and towns average considerably higher than in purely rural sections, both for schools and for other purposes. The rates for cities and towns are much more regular than those for rural municipalities, showing fewer extremes either up or down the scale.

If cities and towns are put in what may be called the urban group, and villages and townships in the rural group, it is found

¹ The figures used above are taken from *Municipal Statistics, 1915-16*, published by the Bureau of Statistics, Quebec.

that on an average for each urban inhabitant there is almost three hundred per cent more taxable property than for each rural inhabitant. Very much larger sums of money are raised for school purposes in urban municipalities and without one third the financial effort that would be necessary to raise the same sums in rural municipalities.

3. Many municipalities have an absurdly low tax rate, while many others have one as absurdly high. This is unfair, and undemocratic. Methods of equalization of the burden so far applied have thus failed and others must be found and put into effect.

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CHAPTER IV

MORE FUNDS REQUIRED

In the province of Quebec there are more children per thousand of population than in any other province. There is a dual system of schools, with a great deal of duplicating of school plants, staff, and administrative machinery. There are many extra expenses on account of the two languages, not only in printing but in making special provision for French in English schools and English in French schools. There should therefore be an exceptionally large percentage of revenue spent on education and a comparatively high tax for school purposes.

This has been shown not to be the case. Although there is no personal property tax in the province and no income tax, and although all direct ad valorem taxes are levied by the municipalities, these municipal taxes are comparatively low. This applies both to general and to school taxes. Not only this, but valuation of real estate, upon which alone the rural municipalities depend for revenue, is decidedly low, usually from one third to two thirds actual selling value. Moreover, fully one quarter of the real estate is exempt from taxation altogether, more than twice as much as in the sister province of Ontario. How is it that under such conditions as these, the province of Quebec can educate the children in an adequate way? There are many reasons, the foremost being that many of the teachers in French schools are consecrated to the work of the church and ask in return for the work little more than food and clothing. Even after taking this into consideration, there are strong reasons why the province should greatly increase the expenditure for elementary and secondary education. Some of these reasons are:

1. There must be a decided increase in the salaries of teachers. This is necessary not only to improve the staff, but even to keep as good as we now have.
2. There are still to be found large numbers of schoolhouses that are not so good as the barns which house the cattle of the

adjoining farms. These must make way for good modern buildings comfortably furnished, well-equipped and surrounded by ample and well-kept grounds. They should be at least as comfortable and attractive as the churches, which are used only a few hours a week and by only certain classes of the population.

3. Consolidated schools must be established wherever possible. These are more necessary in this province, with its dual system of schools, than in most other states and provinces. These schools may not cost more than individual schools as well equipped and manned would cost, but they will be much more expensive than the schools now in existence. Along with these schools will have to go in most instances, suitable quarters for teachers and janitors, as it is becoming increasingly hard to induce teachers to go into rural sections when suitable homes are not available.

4. All children of school age must be educated. This will mean a large additional expense at once. But the day has come when it will not be enough to provide for children only up to fifteen years of age. Quebec will come into competition with the world and will have to educate its children as thoroughly as the children of other provinces and states are educated.

It has just been stated that to educate all the children from five to fifteen would mean a much larger number than is now in attendance. The number of children registered in the different grades of Catholic and Protestant public schools in 1915 and 1916 has been given on page 63 of the last section. From the federal census it is learned that of the population group from fifteen to seventeen years old, Quebec has 19.36 per cent attending school; Prince Edward Island, 33.92 per cent; Nova Scotia, 33.17; New Brunswick, 34.07; and the whole of Canada, 27.14. These are startling figures. If Quebec should fall in line with other advanced states and provide education for children up to eighteen years of age, the additional expense would be great.

As has been said, the salaries of teachers are painfully small and pensions inadequate. There are, in the province, 15,346 teachers in schools classed as primary. This includes all schools under control of school boards and also the twelve normal schools. Of these teachers, 13,272 are Catholic and 2,074 Protestant. Out of 400 Catholic male teachers who have diplomas, 228 have normal school training and the rest have diplomas granted by the examining board. Their average salary is:

Elementary schools in cities and towns.....	\$746
Model schools and academies in cities and towns.....	877
Elementary schools in the country.....	550
Model schools and academies in the country.....	594

Of the 6,031 Catholic women teachers who are not nuns, only 1,114 have normal school diplomas, and 4,917, diplomas granted by the board of examiners. Their average salary for cities and towns is:

Elementary schools.....	\$281
Model schools and academies.....	330

In the country:

Elementary schools.....	\$183
Model schools and academies.....	210 ¹

Of the Protestant teachers 136 men and 1,564 women have diplomas. Of the men 70 have normal school diplomas and the others have those granted by the examining board. Their average salary is:

Elementary schools in cities and towns.....	\$1,699
Model and high schools in cities and towns.....	1,512
Elementary schools in the country.....	335
Model schools and academies in the country.....	966

The Protestant women teachers who hold normal school diplomas number 1,102, and diplomas from the examining board, 462. Their average salary is:

Elementary schools in cities and towns.....	\$749
Model schools and academies in cities and towns.....	664
Elementary schools in the country.....	285
Model schools and academies in the country.....	426

Averages sometimes give wrong impressions. By far the largest single group of teachers is that including the female Catholic elementary teacher. These number 6,031 and their average salary has risen from \$105 in 1895-96 to \$198 in 1915-16, twenty years after. The average salary for all lay female teachers, Catholic and Protestant, city and country, elementary, high and normal schools including 7,595 teachers, was \$273.

The increase in the average salaries of lay teachers in Quebec is graphically shown in Fig. 7.

¹ *Educational Statistics, 1915-16.*

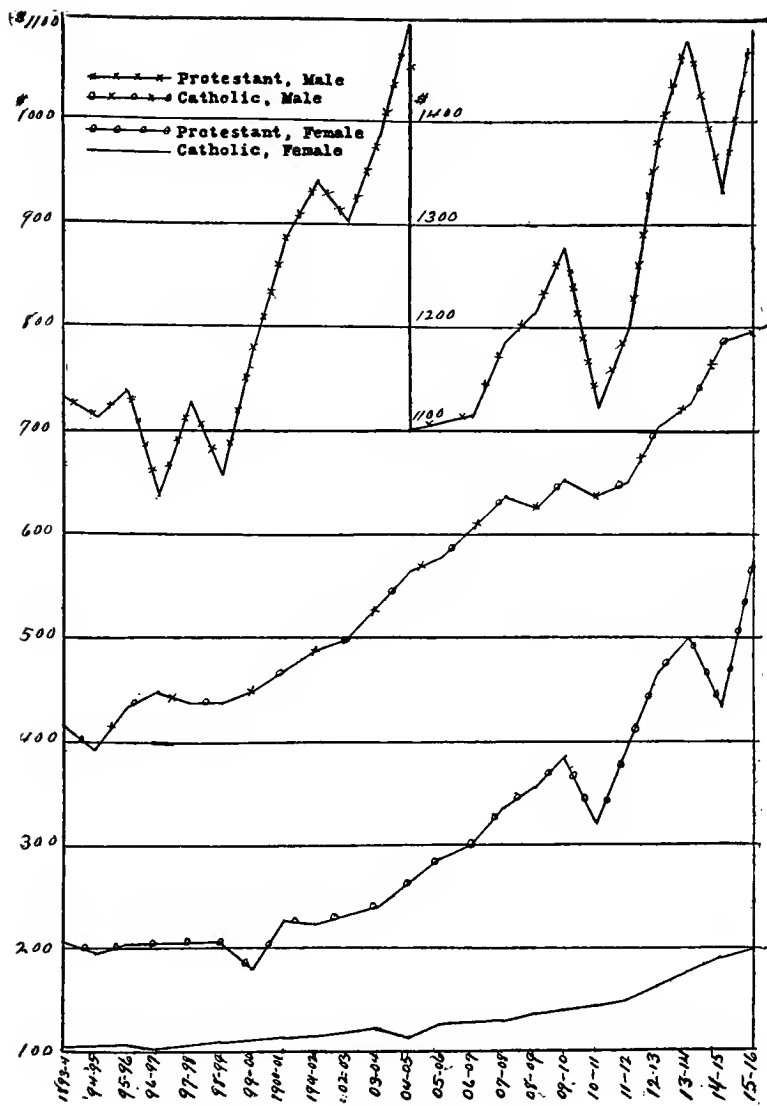


FIG. 7. Teachers' Salaries in Quebec.

There are 13,272 primary teachers, so called, teaching in Catholic schools. Of these only 6,431 have so far been considered. The others are without diplomas either from a normal school or the central board: their salaries are not included in the

averages given and little is reported in regard to them. These are mainly the religious teachers. Doubtless many have received special training in the convents and similar institutions of the church. In this large body of teachers who have dedicated their lives to the work of instructing youth, Quebec has two very decided advantages. First, these teachers do not look upon the work of teaching as a stepping stone to a so-called higher profession; they have chosen this as their life's work and neither marriage nor any of the inducements which are so effective in drawing Protestant women and men out of the service has any influence on them. Second, they usually stay continually in one place, and are only moved if those in authority consider that educational and religious ends will be served by a change.

TEACHERS IN THE PROVINCE OF QUEBEC IN 1915-16

ROMAN CATHOLIC

Male with Normal School Diplomas	228
Male with Board of Examiners' Diplomas	172
Male, lay without Diplomas	55
Male, religious teachers (members of clergy)	770
(brothers)	1667
Female with Normal Diplomas	1114
Female with Board of Examiners' Diplomas	4917
Female, lay without Diplomas	497
Female, religious (nuns)	4909

PROTESTANT

Male with Normal Diplomas	70
Male with Board of Examiners' Diplomas	66
Male without Diplomas	49
Female with Normal Diplomas	1102
Female with Board of Examiners' Diplomas	462
Female without Diplomas	325

ALL TEACHERS

Without Diplomas	926
Diplomas from a Normal School	2514
Diplomas from a Board of Examiners	5617
Lay Teachers in Special Schools	881
Total Lay Teachers	9938
Total Religious Teachers	7346

Total Teachers 17,284¹

¹ *Educational Statistics, 1915-16.*

Fig. 8 shows graphically the facts in regard to teachers' licenses in the province of Quebec.

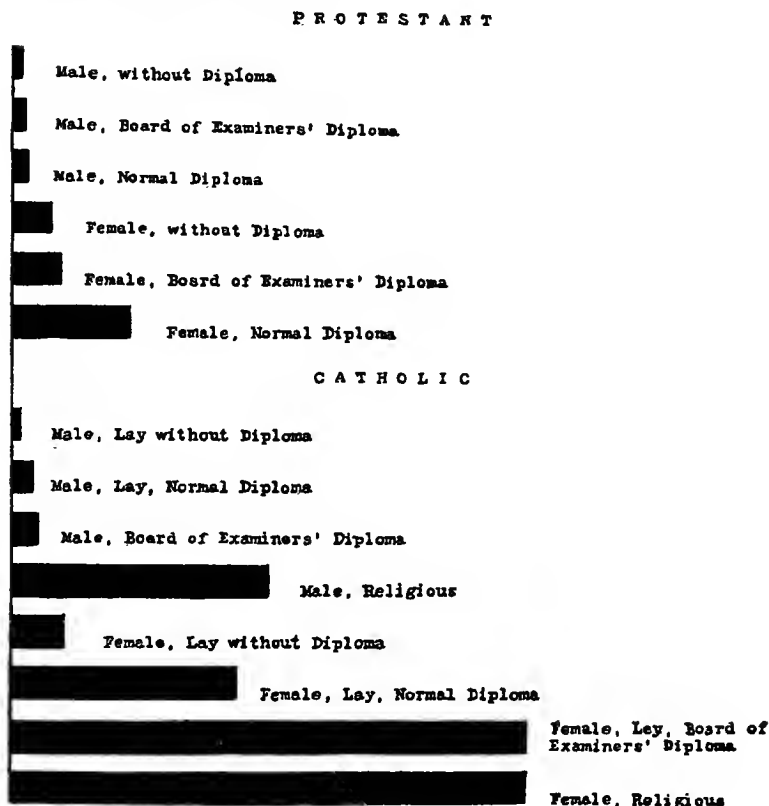


FIG. 8. Teachers' Licenses in Quebec.

The subject of salaries and of the supply of teachers has recently been studied by a special commission of the Association of Protestant Teachers of the Province of Quebec. Their report was given in part at the meeting of the association held in Montreal, late in 1918. To quote from their report:

The seriousness of the situation caused by the decrease in enrollment is accentuated by an increase in the demand for teachers. On the scarcity of teachers the salary question has an important bearing. Dean Sinclair Laird¹ says in the *Journal of Agriculture*: "Even if all the students in train-

¹ Dean of the School for Teachers, Macdonald College.

ing are available for the needs of the Province outside of the city of Montreal, there will not be sufficient to staff the schools. The present situation is therefore a serious one and is due very largely to the fact that the teaching profession is not now an attractive one for the young people. School Boards do not offer salaries sufficiently large to attract large numbers to their service. The staffing problem will not be well handled until there are more teachers than vacancies, so that School Boards can pick and choose between available candidates. Teachers are everywhere in this Province dissatisfied with their salaries. . . . Young women are leaving our High Schools before the eleventh grade for employment in other professions. This leaves a very small number proportionally to finish the High School course. Even if all these candidates for School Leaving Certificates became teachers, we would still not have a sufficient number to supply our needs. The teaching profession must therefore be made sufficiently attractive to these young persons to offset the advantages of the other careers now open to women."

It is well to point out that many business women receive higher salaries than teachers.

Other places have had the same problems to solve and have realized that the question of remuneration is the chief reason for the present unfortunate state of affairs. The provinces of Alberta and Saskatchewan are advertising in our Eastern papers for teachers, with the government guaranteeing minimum salaries in rural schools of \$840 a year. The average salary in strictly rural schools of Ontario is \$667.50.

The immediate remedy for the present shortage of teachers and candidates for the profession lies in the direction of increased salaries. It is true that the services of a good teacher cannot be reckoned in dollars and cents, yet a remuneration commensurate with the cost of living and the cost of training for the profession must be provided, and this must compare favourably with the salary granted in other occupations.

We would suggest that a fixed minimum salary should be established in this Province as has already been done elsewhere and that this fixed minimum should be \$500 per year for teachers holding Elementary Diplomas and \$700 for teachers holding Model School Diplomas. This minimum would provide a basis on which all boards could act, and should be established by the government of the province. It is only by such means that a sufficient number of suitable candidates can be obtained for the teaching profession. In the larger centres higher salaries would naturally prevail because of the higher cost of living; but this minimum provided for the rural districts would serve as a basis from which a reasonable salary could be computed.

In order to meet the increase in expenditure thus involved, we feel that the provincial government must be called on to give more substantial

assistance to the local boards. In many of our municipalities taxes are already so high that it would be unfair to call for a further increased realty rate.

Speaking on this same subject Mr. J. C. Sutherland, the inspector general of Protestant schools, says:

It is evident now that the rural teachers must be better paid at once or none will be available—at least with diplomas. School boards which obtained teachers eight years ago at the wretched pittance of \$18 per month now find difficulty in getting them (after advertising in local and city newspapers) at \$35 per month. The time has arrived when nothing less than \$50 per month should be offered. This looks like a large jump from the standard of only a few years ago, but the times have changed both for teachers and for the rural rate payers in most cases. The cost of living has greatly increased for the teacher, and the qualified ones are constantly tempted to the \$60 and \$70 a month salaries in the western provinces. The rural municipalities are in most instances well qualified to offer the higher salaries. The new valuations which were made in many municipalities last year, in accordance with the Municipal Code, have shown that the previous valuations were usually only a third, a fourth, or even a less fraction than that, of the real value, and that consequently the nominal rate of say a dollar on the hundred dollars was really about twenty-five cents, or two and a half mills on the dollar.

After close inquiry on this subject in various parts of the province, I am convinced that there is no excuse for delay in the matter of raising the standard of the salaries of the rural teachers. The economic reasons are not confined to the fact that trained teachers are allured to other provinces where the reward is greater; young women of ability are constantly afforded more attractive careers in our own province as trained nurses and as stenographers in banks and business offices. The war has intensified this demand, and an inadequate supply of trained teachers is not only evident now throughout the province, but is bound to become still more inadequate in the immediate future.

Unless the dreary, hopeless, and essentially immoral conclusion is held that "it does not matter what kind of a teacher is engaged as long as he is willing to accept the salary that is offered," this question of a minimum of at least \$50 a month for the rural elementary teachers must be faced at once. And it is equally certain that the salaries in the rural intermediate or model schools must be advanced. The facts and figures which demonstrate the need of action, and which also prove that there are few municipalities unable to meet the situation, might well be the main subject of discussion in another and early campaign. The example of the British parliament in adopting a great progressive educational policy involving increased expenditures in war time, is one to be followed.

Enough has been said to establish the proposition that there will have to be a great increase in the salaries of teachers.

Not only must these salaries be increased, but the quality of the staff must be greatly improved. A large number of the teachers have had no training for their work, many have had no examinations to test their professional and general scholarship. At the present salaries they cannot afford to take a year's training at a normal school. When this requirement is made, as it should be, better normal school accommodation must be found and money to equip and staff the new normal schools.

No one can read the reports of the inspectors without realizing the impossible task given to them. The problem of inspection is made more difficult by the dual system of schools, inasmuch as in mixed counties both English and French inspectors must cover the same territory.

The large number of teachers already in service without adequate training must look in part to the inspectors for guidance in their teaching, reading, and general improvement. In the enforcement of a compulsory school law, local officers must be guided and backed up by the regular or special inspectors. The increase in the number of schools that will follow a compulsory law properly enforced, will mean more inspectors. One may easily estimate that treble the present amount of money should be set aside for the purposes of inspection and supervision.

These are some of the outstanding purposes for which more money is needed. Nothing has been said about technical and vocational education, special schools for backward children, adequate medical inspection, and the many things that must receive more and more attention as people become more conscious of the problems around them.

Where is the money to come from? It is as useless to seek to raise money by pleasant and easy methods as was the search for the elixir of life or the Philosopher's Stone. The money must be earned, and collected in some way by the authorities. As to the best method of collecting it and as to who are the proper authorities, there is a difference of opinion. A few well-established principles may be laid down.

1. Not only must the method be fair to all classes, but it must readily appear fair to those concerned. Few people object to paying their share, but all dislike what seems an imposition and will evade it if within their power.

2. The unit of taxation must be as large as is convenient and the larger the fairer. It has already been shown how very unequal is the burden of taxation in this province. In some counties a rate payer is taxed for school purposes fifty times as much on \$1,000 of real estate as another rate payer only a few miles away, despite the fact that both belong to Canada and are liable to military service and their children are of the same stock, and must live under similar conditions. There is no equality of opportunity in this. Often, too, after this heavy payment, the school supported is inadequate and the parent must send the boy away to the village for the short time he can afford, in order to give him a chance to hold his own. This is not fair, it is not democratic, it does not give the slightest semblance of equal opportunity, and it cannot last. There is only one practicable remedy and that one is an equalization of taxation through larger government grants. It has been shown that there has been a large increase in government grants of late, but a great part of the money has gone to higher and special schools. An attempt has been made to help municipalities where the rate was high, but, as the present rates show, it has stopped far short of sufficiency.

Before further aid of this kind can properly be demanded, some other changes are necessary. Many municipalities show a high rate of taxation because of large exemptions and low valuation. The exemptions of manufacturing establishments should be stopped and that of schools and church property should be limited to that actually occupied by these institutions.

More money may be secured by taxing government property. It is true that such property belongs to all the people, and in taxing it we are taxing ourselves. It must be remembered, however, that what is needed is an equitable distribution of taxation. The Dominion government collects its revenues from the whole of Canada, and any tax it pays is thus the most widely distributed of any possible Canadian tax. A tax on government railroads, post-offices, and other such property is therefore not only fair but decidedly equalizing in effect. The same argument will apply to property owned by the provincial government, but to a lesser extent.

As property owned by the Dominion government is exempt from taxation by a provision of the British North America Act,

it would require an act of the Imperial Parliament to make such property taxable. The New York State Commission on taxation recently recommended that the Federal government pay local taxes on their property, taking the ground that it was unfair to impose on any local community an expense that belonged to the nation. While in Great Britain, government property is not taxed, the government acknowledges the justice of the claim and, except in special cases, makes a contribution to the local authorities equal to the local rate. There is no reason why this could not be done in Canada without imperial legislation. Finally, when government railroads and company roads are both so largely represented and in such active competition as in Eastern Canada, the companies owning roads will consider themselves justified in evading all taxes possible, unless their competitor also is taxed.

It is not the purpose of this article to take up the raising of money for various municipal purposes. The cities of Quebec, as those of all other countries, devise various methods to keep up their revenues. The schools, however, are dependent for local support on a direct tax on real estate, and it is to the interest of education to find all real estate that can fairly be taxed.

In some municipalities rates are higher than need be on account of the low valuation. Assessed values in the province are supposed to correspond with actual cash values, and the assessors take oath that they will make such a valuation. There is not in Quebec a heavy premium on keeping down valuation. The county council handles little money, but certain sums are voted by it for the building and maintenance of court houses and for special purposes, as contributions to the patriotic and Red Cross funds. These are levied on the local municipalities according to valuation and collected by the local officers. This tax is usually less than one half of one mill, but assessors perjure themselves to save this for the municipality. In some towns and cities the assessors bring in what seems to them a safe valuation. The council then adopts a motion to reduce this fifty per cent, or whatever fraction seems to them to correspond with valuation in other sections.

Conditions are no better in rural sections. I give below a list of farms in a certain township that either changed hands during the year, or for which a bona fide offer was made. The average valuation will be found 33.8 per cent of the selling price.

TABLE XXIX

COMPARISON OF ACTUAL SELLING VALUE WITH VALUATION OF EIGHT FARMS
IN STANSTEAD COUNTY, 1918

<i>Farm</i>	<i>Acres</i>	<i>Valuation of Assessors</i>	<i>Estimated value of tools, stock, crops, etc., exempt by Statute</i>	<i>Selling price or valid offer</i>	<i>Actual value of real property</i>	<i>Per cent assessors' valuation is of selling price</i>
No. 1	300	\$4,000	\$4,000	\$16,000	\$12,000	33.3
No. 2	310	3,000	500	8,000	7,500	40.0
No. 3	300	4,200	6,000	20,000	14,000	30.0
No. 4	115	1,900	1,500	7,000	5,500	34.5
No. 5	317	4,900	6,000	22,000	16,000	30.5
No. 6	130	3,000	None	5,500	5,500	54.5
No. 7		2,400	5,000	16,000	11,000	21.8
No. 8	100	3,300	2,500	10,000	7,500	44.0
		\$26,700			\$79,000	

Numbers 1, 2, 4, and 6 were actual sales, the others, offers refused.

The total assessed value of the farms is 33.8 per cent of the actual value. The average valuation of land per acre for the whole county, including all immovables, is \$18.50.

The provincial statistician, in his report for 1915, has the following to say on this point:

Municipal Valuation: Under article 650 of the New Municipal Code, the assessors of every municipality must draw up, in every third year, in the months of June and July, a valuation roll based upon the real value of the property.

Now, it is recognized that with almost rare exceptions, taxable property is not valued at its real value, but much less and sometimes at less than half of its actual value. In certain counties the average price per acre, according to this fictitious valuation, is less than \$5.00; rarely does it rise to more than \$30.00 for the same unity of area. There are provinces in Canada where taxable property has no more value than in our province, and yet the average valuation per acre varies from \$15.00 to \$75.00. It is easy then to establish a parallel and conclude therefrom that our immovable property in the province of Quebec is of frightfully little value and that the land must be of a very inferior quality.

Why this pernicious habit? Why with our full consent become our own defamers? Why thus ruin our credit with outsiders? I know of no acceptable reason but that in each local municipality it is sought to pay the least possible taxes to the County Council.

How does it come about that the assessors and the Secretary-Treasurer attest under oath the correctness of such valuation roll as being based on the real value of property?

It is really inconceivable how citizens worthy of confidence and respect thus make a fantastic valuation to the detriment of the interests of their municipality and of the province and that, moreover, they swear to such roll being exact and to represent the real value of the taxable property. It is time for thought to be given to this and a remedy applied.

I give below a distribution of the assessed values of land and buildings in the different counties of the province. These figures do not include cities, towns, and incorporated villages.

TABLE XXX

VALUE OF LAND PER ACRE AS DISTRIBUTED AMONG THE DIFFERENT
COUNTIES OF QUEBEC

<i>Dollars per acre</i> <i>Taxable immovables</i>	<i>Numbers of Counties</i>
0- 4	5
5- 9	12
10-14	13
15-19	12
20-24	8
25-29	6
30-34	1
35-39	5
40-44	5
45-49	1
80-84	1
95-99	2
	—
	71 ¹

The 19,352,382 acres taxed are valued at \$310,413,240, an average of \$16.07. (In urban municipalities the valuation is \$975,103,404.)

In the *Census and Statistics Monthly* for February, 1917, the Canadian Statistics Office gives the value of improved land in 1916 as estimated by correspondents. The figure for Quebec is \$52.13 per acre. If this estimate is correct, the rural assessment for the whole province is 30.8 per cent of estimated cash value.

The necessity for a true valuation seems all the more pressing when it is remembered that there is no personal property tax in the province of Quebec. Money, credits, franchises, all intangi-

¹ *Quebec Statistical Year Book*, 1917.

ble forms of wealth have largely escaped taxation until now, when the federal business and income tax are finding some wealth before untaxed.

Some idea of the way wealth of this kind tends to accumulate in business centres is brought out by the subscriptions to the war loan. The taxable real estate of Montreal in 1917 was valued at \$613,826,868. During the war Montreal had subscribed generously to all funds, and subscribed largely to all loans. Of the last Dominion loan of \$695,387,277, more than one fifth was subscribed in Montreal. Montreal's subscription was larger than those made by the provinces of British Columbia, Alberta, Saskatchewan, Manitoba and Prince Edward Island combined.¹ This subscription alone amounted to almost one quarter of the value of the taxable real estate of the city. This does not mean a great sacrifice, but Montreal, from its position, has become the great commercial centre of Canada, and the central and western provinces especially pay tribute to her. In addition to the real estate, there are in Montreal great accumulations of other forms of wealth, and a small part of this has been lent to the country on a five and a half per cent, free from income tax, basis.

Outside of Montreal the province subscribed less than British Columbia and Manitoba, and only slightly in excess of Nova Scotia. One prosperous manufacturing village of the province subscribed for this loan \$100 for every \$134 of taxable valuation. There was no real estate sold, business went on as usual. Large sums had been invested in previous loans, in gold mines, black fox ranches, Western lands, and manufacturing establishments in other parts of Canada. Yet for this loan, in a few weeks or months, a sum of more than seventy-four per cent of the taxable valuation was available. No doubt some money came in from outside, but the remarkable ratio between taxable property and the subscription was due mainly to a very low valuation, and to the presence in the community of a great deal of wealth untouched by the tax collector.

This low valuation cannot be attributed to intentional dishonesty. The officers of each municipality know other municipalities are doing the same thing and out of loyalty to the home town they fall in line. There is no group of men whose business it is to coördinate the results of the local valuers and bring

¹ *Montreal Gazette*, 1919.

about an equalization.¹ It is a delicate business. No outsider is welcomed by the local authorities and reformers are regarded with suspicion. It is mooted that legislation will be introduced in the next session of the legislature to make it impossible for a council to base the assessment on a certain percentage of the valuation. But this will not necessarily help the situation. Such legislation must be backed by the appointment of a commissioner or deputy who, with a competent staff, will start an active campaign. These men should meet the boards of assessors and the local councils and not only explain the law but insist on its observance. Taxation is a subject that legislators have been afraid to touch. The fact that the provincial government levies no direct tax, has led it to leave the matter in the hands of the local councils.

In attempting to get a higher valuation of taxable property, Quebec will not be attacking a new problem. Ontario has attempted a process of equalization and many states in the American Union have been grappling earnestly with the problem. Of all the American states that have struggled with the question, perhaps Michigan has achieved most remarkable results. As conditions in that state in some respects are not unlike those of Quebec, I shall give in some detail the results of the Michigan experiment.²

In 1909 there were fifteen hundred assessors in the eighty-three counties and assessments varied from thirty per cent to eighty per cent of cash value. A tax commission appointed in 1899 had become a mere formality. In 1911 and 1913 the legislature took the question in hand and made legislation based upon the following theories:

1. That actual cash value was the only basis for an assessment.
2. That equalization between assessing districts would not bring about cash value assessments.
3. That cash value assessments could only be brought about through complete control and supervision of the work of the local assessors.

¹ The county council has authority to do this, but little has been accomplished by it.

² Report of the National Tax Association, 1917; an article by O. F. Barnes, chairman of the State Board of Assessors.

4. That this control and supervision could best be exercised by a state board of tax commissioners.

The law that followed did far more than confer authority, it required the commission to do thus and so, under heavy penalties for neglect.

The commission began its work in 1912. On January 1 of that year the valuation was \$1,897,057,458. On November 1, 1917, it was \$4,022,507,720, an increase of one hundred and twelve per cent. As was to be expected, some counties showed a much greater percentage of increase than others. Some of the percentages of increase are as follows:

	<i>Per Cent</i>
Iron County	488.8
Gogebic County	320.1
Sanilac County	148.6
Marquette County	143.4
Huron County	141.6
Berrien County	114.6
Monroe County	101.3

Others showing a small increase are:

Mackinac County	47.2
Ottawa County	46.8
Oakland County	45.7
Lenawee County	26.6
Antrim County	26.2
Tuscola County	14.3

To-day, according to the estimate of the tax commissioner, the assessment of the state is ninety-six per cent of the cash value. This work was not done without a great deal of effort. Ninety-one experts and field men were under the direction of the commissioner and about \$140,000 was spent each year. What seems strange is that very few now make serious objection to the new system and since the reassessment is completed, the tax commission is more popular than when it began its work.

All who have had experience in work of this kind lay great stress on the following:

1. There must be an active campaign of education.
2. The men sent out must understand their business and must be fair-minded, tactful, honourable.
3. They must not undertake to value the property, so much as to find out by personal investigation at what price local owners really value their own property.

4. They must have strong, reasonable legislation back of them, and must have a sufficient force to get the whole province or state revaluated promptly, so that each municipality may realize it is not being treated differently from others.

5. Provision must be made for the local assessors to do the work of revaluation themselves and thus, where possible, make unnecessary the work of state officials.

Now is the time to introduce new legislation and start the campaign of education in the province of Quebec. The war has opened the people's eyes so that they see the value of coöperation. They have given of their money as never before and it has seemed a little thing in comparison to the greater sacrifices they have been called upon to make. The idea of stewardship has been urged as never before and generally accepted. The people have pooled their resources to carry on the war; why not do the same for the sake of good schools, good roads and good homes for the working people? During the last four years many of our people have given away all but enough to live on. Now is the time to bring home to them the big idea that even in times of peace, the things citizens may and should do as a group are as important as what they do as individuals, and money must be as freely provided for the one as for the other.

Even after these reforms have been made, the inequalities in the local tax levy will be as great as before, and it will still be necessary to have largely increased legislative grants. No legislative grants will relieve the unfair pressure of taxes unless there is first an equalization of valuation. I have gone into this question in fuller detail than may have seemed necessary because a true valuation is a *sine qua non* to a just distribution of government grants.

It now appears from the low taxes in Chambly County, for instance, that few government grants are needed in that county. A county like Ottawa has an average tax rate four times as high as Chambly County. Then, one may say that government grants should be given to Ottawa County and withheld from Chambly County until the rates are the same in each. But the assessed value of land in Chambly County is \$80 per acre and in Ottawa County \$6.50 per acre. There may be this difference in actual value; that is not known at the present, however, and

until it is known and if wrong, rectified, no government would remain in power that undertook to equalize the taxes.

Or, again, in the county of Chambly, St. Hubert levied, in 1915-16, a regular school tax of fifteen mills and a special school tax of ten mills. In the same year in the same county, Greenfield Park, Catholic dissentient, levied a tax of 1.2 mills, only one twentieth of that levied by St. Hubert.

In Ottawa County in the same year Ste. Philomene levied a tax of forty mills and five mills special assessment, while the Protestant commissioners of the city of Hull in the same county levied a tax of four mills in all, only one eleventh of the rate in Ste. Philomene. These remarkable variations within the same county are not so likely to be due to a difference in valuation; but that point must be settled before any equalization through the apportionment of government grants can be attempted. It must be settled, too, in such a way as to convince the voters that the settlement is just.

In addition to the equalization that a wise distribution of government grants will accomplish, there is the encouragement it will afford the local community. Take, as an example, the consolidated schools. They are still few in this province, and before they can be started many local prejudices must be overcome. If the government is able to provide a generous percentage of the initial cost,¹ a further percentage on the transportation of the children, and pledge itself to give an amount double that raised by the municipality on all taxation for school purposes above five mills, or above the average for the province, then the local authorities would feel safe in proceeding. Something has already been done in this way and a number of good schools erected, but larger grants are needed to make such schools general.

At the present time, government grants are often so small as to be scarcely worth bothering with. If larger, the Department of Public Instruction could insist on a certain class of teacher being employed, high standards maintained, and good buildings and grounds provided, knowing right well that these things would be done. In brief, substantial government grants would place the control of the schools largely in the hands of the Department of

¹ The government at present gives substantial aid to consolidated schools, providing 25 per cent of the initial cost and a certain varying part of the transportation charges.

Public Instruction and would give the ablest educational expert in the province a chance to make his influence felt in every school in the province and bring about reform without delay or friction.

Notwithstanding what has been said, it must be admitted that the provincial authorities have tried to stimulate local effort, and encourage both teachers and school municipalities by means of special grants.

A study of the provincial expenditures for schools (page 53) will show the following special grants:

1. Fifty thousand dollars to municipalities to assist in building and maintaining new academies for boys.
2. Four thousand dollars to encourage the teaching of French by specialists in Protestant schools.
3. One hundred and twenty-five thousand dollars to rural municipalities which pay their teachers at least \$125 annually.
4. Sixty thousand dollars to those which pay their teachers at least \$150 annually.
5. Thirty thousand dollars to those which pay their teachers an annual salary of at least \$175.
6. Ten thousand dollars to those which pay \$200 annually.
7. Twenty-five thousand dollars is distributed to poor municipalities so called, on the recommendation of the inspectors.
8. Fourteen thousand dollars is distributed to village and rural municipalities which employ male teachers for boys from ten to eighteen years of age.
9. Five thousand dollars is given to encourage the teaching of drawing.
10. Twelve thousand dollars is given to secure books for prizes.
11. Ten thousand dollars is granted on the recommendation of the inspectors to the most deserving municipalities.
12. Thirty-one thousand dollars is given directly to those teachers who have taught ten or more years in the province; \$15 a year from ten to fifteen years; \$20 from fifteen to twenty years, and \$25 a year for any number above twenty years.
13. Seventeen thousand dollars is given direct to those teachers who are recommended by the inspector for special excellence. In this case, \$20 a year is the usual amount given.
14. Seven thousand eight hundred dollars is given to encourage the teaching of household science, granted by the Department of

Agriculture out of ordinary revenues and ten thousand dollars for the same purpose out of the federal subsidy.

15. Thirteen thousand five hundred dollars is given out of the federal subsidy to encourage agricultural instruction in academies, rural schools, and normal schools. A good part of this last sum went to pay special lecturers who gave short courses in connection with the schools.

16. Two hundred thousand dollars is distributed on the basis of school enrollment the previous year.

17. There is also the Elementary School Fund of one hundred and fifty thousand dollars established by 60 Victoria, Chap. III.

As shown by the data already presented, none of these grants bring about an equalization of municipal tax rates, nor have they succeeded in exerting such effective pressure as would lead to greatly improved public schools. Take, as an example, the \$225,000 distributed to municipalities other than cities and towns that pay their teachers an annual salary of \$125 or upwards. This total sum is considerably more than one third of the whole government grant to school municipalities. The minimum salary that the grant establishes is absurdly low; the apportionment does not take into account ability to pay, and the whole amount when divided among the municipalities entitled to the grant, gives very little for each school. As it is apportioned on the basis of school enrollment, the greater part goes to the larger schools. The poor rural school, with an enrollment of twelve pupils, does not get more than fifteen dollars a year, even though the teacher be paid the maximum figure of \$200 a year salary. In this latter instance, the municipality would receive a share of each of the four grants, as they are given on a cumulative basis. The same is mainly true of the \$200,000, known as the Public School Fund. The whole government grant for all purposes made to all school municipalities in 1915-16 was \$587,263.52. Divided among the 1,671 municipalities this means \$352.04 for each. There are in the province 20,710 teachers, 15,346 of whom were in elementary and model schools and in schools of academic rank. The grant amounted to an average of \$38.91 per teacher in these last named schools. Taking the number of pupils in these schools as 464,447, we would have an average grant of \$1.26 per pupil enrolled.

In the county of Jacques Cartier, the grant for all purposes amounted to \$14.78 per teacher, and in Mantane County, to

\$138.27 per teacher. Notwithstanding this advantage extended to Mantane County, the regular school tax there was 10.2 mills and in Jacques Cartier, 3.56. That is, the average tax rate was almost three times greater in Mantane. Each county contained thirty-four school municipalities.

As has been shown on page 55 a part of the money charged up to education is not administered by the Department of Public Instruction. Some of this goes for overhead expenses, but an important part is not granted on any approved plan. This is distributed in the different counties on the recommendation of the county representative of the provincial legislature. In plain words, it is not distributed primarily on a basis of need, but on the well known principle of political patronage. A distribution of this kind may often result in placing money where it is needed, but it is, nevertheless, wholly bad.

The time has come for all the money granted to school municipalities to be administered by the Department of Public Instruction. Only in this way can the government of the day be delivered from a temptation that has proved irresistible.

CHAPTER V

FEDERAL AND PROVINCIAL REVENUE

INCOME OF THE PROVINCE

It has been clearly shown that more funds are needed for educational purposes in the province. While many local municipalities can and should increase their rates, others are already overtaxed. The only solution seems to lie in greatly increased government grants.

But the provincial government has already found abundant use for its limited income. It can only expend what money it receives from the people, and its means of raising money are limited. It levies no general tax on property, and, according to an understanding with the federal government, it is not expected to place a tax on income. Then, in common with all other modern governments, the Quebec authorities are continually forced to make increased expenditures, not only for education, but for almost every other department of government.

The funded debt of Quebec in 1915-16 was \$36,860,000. The percentages of the regular annual expenditure of each province required to pay interest on funded debt, interest reckoned at four per cent are:

Quebec.....	15.8	Manitoba.....	18.8
Ontario.....	14.4	Saskatchewan.....	19.2
Prince Edward Island.....	6.54	Alberta.....	20.3
New Brunswick.....	20.3	British Columbia.....	8.56
Nova Scotia.....	13.4		

An analysis of the income of the province shows the following:

1. From the Dominion government.....	\$2,135,558.00
2. From forest, lands, mines, fish and game.....	2,073,072.00
3. From the municipalities for services rendered by provincial government, and from persons on pensions, etc.....	464,639.00
4. From interest on investments, and payments on sums advanced or paid in error.....	510,540.00
5. From stamps, fees and licenses.....	2,154,445.00
6. From taxes on estates of deceased persons, and from corporations and companies of various kinds.....	2,492,240.00
7. Money borrowed.....	3,968,000.00
Unclassified	49,067.47

\$13,847,561.47

It is evident that of these only two groups, namely 5 and 6, are raised by means of a provincial tax. The first was provided for by the British North America Act, and is supposed to be the province's share of customs and other duties. The third merely shows in the report as a matter of bookkeeping, since a larger sum appears in the statement of expenditure for these same items. The province can better handle houses of correction, asylums, industrial schools, than can each municipality. It does so and taxes the municipalities and individuals for services rendered.

The fourth is really interest from individuals and municipalities for money advanced by the government, in connection with the Road Law, or money to be paid out by the government in pensions and such, or money handed back by hotels or others which was paid them in excess of their lawful claim, or which was granted for such a purpose and not paid out at all.

A considerable part came from municipalities working under the Good Roads Act. By this act the government will lend money to construct permanent roads. The roads must be constructed under the direction of government inspectors. The money is lent on a payment of a low rate of interest, originally two per cent. After this interest has been paid for a certain number of years, the principal debt is cancelled. The act providing for this was passed in 1911, and in 1916 was amended to require an interest payment of three per cent.

On the main highways the government asked the municipalities to provide one thousand dollars a mile, and the province supplied the rest. This was only from ten to twenty-five per cent of the cost of the roads. Since 1911, \$15,280,000 has been spent on permanent carriage roads, and as a part of this has been lent to municipalities, the interest annually paid comes in as revenue. Any increase in this item of income means an extension of the funded debt.

The income from lands and forests is likely to increase, but not greatly, from year to year, and the same is true of the revenues from mines and fisheries.

The only source of extra revenue for the years to come seems to be in some form of taxation. There may be an increase in the rates charged for stamps, fees, and the like, and even at the present rates, natural expansion of business will give an annually

increasing return, but no large revenue is possible from this source.

The succession duties and taxes on corporations are really forms of direct taxations, though not always recognized as such. These are not high compared with other states and may be made to yield considerably more.

It will be noticed that \$1,047,768, or a little more than ten per cent of the money raised in 1915-16, was paid by hotels, bars and licensed victuallers. Temperance legislation now pending is likely to diminish materially the income derived from this source.

The *Montreal Gazette* of January 25, 1919, after giving the main items of income and expenditure for 1917-18, made the following remark:

It will be noticed that the increase of \$2,365,277 in revenue over the previous year was due to the estate of the late Sir William Macdonald. Succession duties in one year to the amount of \$4,736,547 will not come in the usual course of events for years to come, the ordinary figures running about a million and a half to a million and three-quarters.

Then the revenue from liquor licenses will disappear altogether, chopping off over \$800,000 per year.

Allowing \$2,000,000, however, as revenue to come per year from duties on succession, and reckoning on the expenditure of the year ending June 30, 1918, and counting in the \$800,000 annual loss from liquor, the Provincial Treasurer will have to raise an additional \$3,536,547 in order to present the same surplus as he will present to the House next week, or \$2,026,089 to make both ends meet.

Mr. Mitchell¹ will be asked during the debate on the budget how it is proposed to get the needed money. There is nothing to indicate that expenditure can be cut. Agricultural estimates will likely go up again. The increases in expenditure is all along the line to meet demands which will continue, while the increase in income, which enabled these demands to be met, is due to the death of a wealthy man.

There is no hope of increasing funds for education by cutting down other expenses. A comparison of the amounts spent during the last six years shows an almost uniform increase from year to year, except in the case of two of the smaller accounts, viz., Colonization, and Lands and Forests.

Before taking up more in detail other possible ways of securing money for provincial purposes, I shall give a statement of the

¹ The Hon. Walter Mitchell, Provincial Treasurer.

expenditure and indebtedness of the municipalities of the province in 1916, both for school and general purposes.

Ordinary expenditures	\$29,501,492
Extraordinary	25,154,175
Total expenditures	\$54,655,667
Liabilities:	
Debentures not redeemed	\$169,632,862
Other loans and debts	25,598,888
Total liabilities	\$195,231,750

Of the total liabilities, \$101,535,391 belong to the city of Montreal, and \$145,850,289 to the "Greater Montreal," or to Hochelaga County.

Expenditures for schools of money raised in the municipalities by ordinary and special taxes, tuition fees, and loans	\$14,844,241.33 ¹
Liabilities of School Municipalities	27,672,366.14
Of the total liabilities, the Montreal Catholic Schools owe . .	4,985,325.44
Protestants	4,981,623.57

Combining municipal and school debt, there is in the province of Quebec a local debt of \$91 per head of total population. In Ontario there is a debt of about \$67 per head. The provincial debts of the two provinces per unit of population are: Quebec \$15.60, Ontario \$17.00.

DEBTS AND ASSESSED VALUE PER UNIT OF POPULATION COMPARED WITH
OTHER PROVINCES AND STATES²

<i>Province or State</i>	<i>Municipal Debt per Head</i>	<i>Provincial or State per Head</i>	<i>Assessed Value of Property per Head</i>
Quebec	\$91.00	\$15.60	\$542.90
Ontario	67.00	17.00	654.40
United States	35.81	3.57	715.48
Maine	28.42	1.67	550.03
Vermont	17.81	1.58	615.44
New York	107.71	9.05	1,146.08
New Jersey	61.66	0.24	905.80
Wisconsin	15.63	0.93	1,019.31
California	51.18	3.83	1,095.13
Massachusetts	52.86	22.78	1,353.47

¹ This does not include the government grant of \$587,263.52,

² Canadian figures are from *Municipal Statistics*, Wood, Gundy & Co. United States figures from *Wealth, Debt and Taxation*, 1913. Sinking Funds have been deducted.

No state, except New York, has as large a municipal debt as the province of Quebec, and no state except Massachusetts has as large a state debt. Both of these states have more than twice as much private wealth per unit of population as the province of Quebec.

In studying these figures one must remember that some municipalities have valuable and productive assets to stand against these debts. These vary in different states and provinces. This taken together with the uneven valuation which is known to exist, makes it unsafe to base an argument on a comparison of this kind.

These figures emphasize the fact that the provincial government has occupied a subordinate place in the financing of public enterprises, as much as possible having been left to the local community. In the early days this may have been well, but the time has come for a change. The government at Quebec realized this some years ago, and by the Roads Act, already mentioned, inaugurated a new principle.

Up to that time roads were largely kept up by statute labor, and local taxes. All were interested in the roads, but many local sections did as little as possible to make them better. The advent of the motor car made it remarkably clear to the travelling public that a few pieces of good road, connected by miles of ruts and sunken highway, did not supply the opportunity for pleasure which they were seeking. Everyone complained about the roads as everyone complains about the schools, but not much was done until the government passed the laws of 1911 and 1912. Since then, the road system of the province has been revolutionized, and no part of Canada is making such progress in permanent road construction. Municipalities that before were plunging through mud, one by one took advantage of the government's offer to lend them money at a nominal rate without sinking fund, or of the alternative offer, to raise fifty per cent themselves and receive the other fifty per cent from the government for construction and maintenance.

What argument will apply to the question of roads that will not to schools? Looking at it purely as a matter of money, one must admit that the ignorant boy or girl is less efficient and low in earning power. He is also usually a greater danger to the country than a bad road. During the war just

closed, we have seen in Russia and other countries how impossible it is to place facts before an ignorant population and have them act rationally. Like the untamed beast, their reactions are purely animal, and, untaught by history, uninspired by literature, unenlightened by science, they become a prey to the demagogue and the charlatan, ready tools in the hands of scheming prelates and politicians, and through their ignorance delay the progress of their country for generations.

It should not be left to a locality to say whether trunk roads should be good or bad. In Quebec the government, realizing this, demands only a small part of the expense of such road from the locality, and goes on to build and maintain the highway. In just as true a sense, it is more than a matter of local concern whether or not the children of the province are educated.

Recently a study was made in a village school in this province of a class that had been in a lower grade ten years before. Not one had remained to complete the high school course, and not one was living in the local village. They had scattered to many parts of Canada and the United States. More of them were in Montreal than in any other one place. This is not an exceptional case. The whole Dominion is interested in the education of every child in it. It is not a matter to leave to the local authorities, more or less progressive as they may be.

Take the establishment of consolidated schools. Rate payers may put up all kinds of camouflage but the main reason that so few have been established is because the people are afraid of the cost. If the government would adopt the same policy in regard to consolidated schools as it has for the roads the problem would be solved. Here are the requirements and every one has been adopted in the Road Law:

1. A survey of the district by experts in the pay of the government.
2. The locating of the (road) school by these experts in consultation with the local authorities.
3. The building of the (road) school according to the plans submitted by the government, and under direction of their (inspector) architect.
4. The payment of the (road) school either half by the government and half by the municipality, or by the municipality with

money advanced by the government at a nominal rate of interest, two and one-half per cent or three per cent.

5. The maintenance of the (road) school to be paid for half by each authority, under the supervision of a competent supervisor paid for and appointed by the government.

This road policy of which the Quebec government is so justly proud, if applied to schools would do more to advance education than fifty years of coaxing and preaching. The disease is a financial one and the remedy is not to be found in the local community.

One hears on every hand the lament that men teachers cannot be secured even for the more important schools, and that girls will not go to normal school to be trained for teachers, as they used to do. Why should they, when the same money spent in a business school will fit them for positions in which they can earn from thirty to one hundred dollars a month? When a man who has entered the teaching profession sees almost all of the boys with whom he went to college, and who were not his superiors in ability or character, receiving an income many times his own, when he with great difficulty saves enough money to buy his books, keep decently clothed and very moderately educate his family, when he realizes that his wife can never get those many comforts and refinements of life that her school chum has had, and that they both will never be able to travel in order to see the great wealth of art, preserved by older civilizations of the Eastern Hemisphere, and that all the money he could save in twenty years would not enable him to pay his son's way through the medical course in McGill University, he is not likely to advise any other boy to go into the business, or stay there himself if he can get another job. If anyone still thinks this is not a financial question, let him study carefully the salaries paid in the common schools of Quebec (page 96), examine the distributions of pensions actually paid to teachers (page 45), and the number of men in attendance at normal schools (page 98).

Nor is this method of school support undemocratic. If democracy means anything, it means equal opportunity for all at the same cost. It has been the boast of Canadians during this war that we were a part of the most democratic empire the world has ever seen. It has been claimed by Canadians and not denied by many in the United States that Englishmen understand the real

principles of democracy better than the people on this side of the water. This war has set the people of England thinking about many things, and most of all about their system of education. The results of this thinking have been in part expressed in the Fisher Educational Bill passed in the summer of 1918, a bill recognizing the principle of compulsion from beginning to end. The compulsory age is raised to eighteen, and provisions are also made for adult education. Where is the money to come from? England wants this new act to be enforced and at once; and she has learned during this war that it is dangerous to wait several generations for what can be done in a year. She knows that she would first have to educate the people before they would know enough to tax themselves for further education. She has found out, too, that the hardy boys from the hills of Wales and the rocky shores of the north are as valuable to the Empire as the sons of the richer southern counties. To give all an equal chance the mother of parliaments passed a bill that will eventually require an annual grant of millions of dollars for education.

The provinces of Canada can no longer remain behind. The excuse so often raised that the country is young and new and poor will no longer pass. No people have proved themselves more virile, none more ready to give of life and means. The Canadian boys in their glorious sacrifice in France and Flanders have placed Canada on the map. It is for those who have remained at home, to make the money, to provide the leadership, and to pay the taxes that will give to every province schools second to none in the world.

Quebec has escaped some bad forms of taxation common to many states but no one would claim that the present system is suited to present-day conditions. The question of a separation of state and local revenues has never come up here, because the municipality was first in the field and holds for itself all direct taxes on immovable property. No tax has been placed on personal property tangible or intangible, and no mortgage or hypothec can be placed on it. City and town municipalities raise funds by various forms of the business tax, but they also depend mainly on the real estate tax.

In 1915, Professor Edwin R. A. Seligman, of Columbia University, in a paper before the National Tax Association said: "Many of the expenditures of local communities ought to be defrayed by

the state government. Even now, in several of our commonwealths, state roads are being constructed throughout the local divisions because transportation is being recognized as affecting the interests of the whole state. But if certain roads ought to be state roads, and constructed at state expense, why should not certain schools be state schools and conducted at state expense? Education, like transportation, is more than a merely local matter."

FEDERAL REVENUES

The Canadian system of finance is based upon that of Britain. A Consolidated Fund, so-called, is established and to this all regular income is credited and out of it all regular expenditures paid. This fund does not include such matters as capital expenditure, debt, account, etc.

The ordinary revenue for 1917 was \$232,601,294, received from the following sources:

Customs	\$134,043,842.14
Excise	24,412,348.06
Post Office	20,902,384.46
Railways	23,539,758.61
Miscellaneous	29,702,960.73

The expenditures during the same period were:

Charges on debt	\$37,770,650.72
Provincial Subsidies	11,469,148.48
Civil Government	6,466,358.63
Public Works	8,663,095.80
Defence	4,301,784.90
Collection of Revenue	53,800,203.09
Other Items	26,158,101.61
Surplus	84,001,950.77

On March 31, 1917, the net public debt was \$879,186,298, an increase of \$543,189,448 since 1914.¹

At the close of demobilization in 1920, it is estimated that the Federal debt will be close to two billion dollars, seventy per cent of which has been raised by domestic loans. The annual payment on interest will be about \$90,000,000, or about sixty dollars for each family of five in Canada.

¹ The fiscal year closes March 31.

The provincial governments receive from the Federal government eighty cents per head of population up to 2,500,000 people and sixty cents per head beyond that. These rates were settled through an amendment to the British North America Act passed in 1907. By the same revision British Columbia was to receive an additional \$100,000 a year for ten years. By the revision of 1912, Prince Edward Island was to have an additional grant of \$100,000. When the boundaries of Manitoba were extended in 1912 an arrangement was made to increase her grant. Special grants are also made in compensation for lands and in lieu of debt. The subsidies from the Dominion to the provinces tend to increase more rapidly than population. From 1867 to 1917 the total subsidies paid amounted to \$262,376,185. From confederation to March 31, 1916, Quebec had received as subsidies, \$56,719,934.

Among the special purposes for which subsidies have been granted to one or more provinces the following are found: Allowance for government; interest on balance of debt; compensation for lands granted to the Canadian Pacific Railway Company in the West; indemnity for loss of export duty on lumber; allowance for public buildings.

An act passed the Canadian Parliament in 1913 (Geo. V. Cap 5), which marks a great extension in, if not a departure from, the old principle of Dominion subsidies. By the terms of this act, appropriations are annually payable to each of the provincial governments for the encouragement of agriculture "through education, instruction and demonstration carried on along lines well devised and of a continuous nature." It was also to be used to assist veterinary colleges established in the provinces. The total amount for 1912-13 was to be \$500,000, of which Quebec was to get \$139,482; in 1913-14, \$700,000, of which Quebec's share was \$159,482; in 1914-15, \$800,000, of which Quebec's share was \$187,409.16. In 1916-17 Quebec received \$243,212, and in 1917-18, \$271,113. For all Canada \$10,000,000 was to be appropriated between 1913 and 1923. For 1916, \$900,000 was to be available; for 1917, \$1,000,000 and \$1,110,000 annually between 1918 and 1923.

In the province of Quebec the fund is administered by the Department of Agriculture, and is used for various purposes as follows:

TABLE XXXI

FEDERAL SUBSIDY, QUEBEC, 1915-16

1. To encourage and assist Aviculture.....	\$15,000.00
2. To encourage and assist Aboriculture.....	33,000.00
3. To encourage and assist the Bacon Industry.....	16,500.00
4. Agricultural Schools.....	60,000.00
5. Agricultural Instruction in Academies, Rural Schools and Normal Schools.....	13,500.00
6. Salaries and expenses of District Agronomists.....	7,500.00
7. Grant to Union Experimentale des Agriculteurs de Québec..	2,000.00
8. Salaries and expenses in connection with demonstration fields for Lucern and Clover.....	4,000.00
9. Salaries and expenses in connection with instruction and experiment in seed selection.....	4,500.00
10. Apiculture.....	9,000.00
11. Dairy Industry: Expenses and salaries of inspectors of but- ter and cheese factories.....	125,000.00
12. Drainage.....	1,000.00
13. Grants to Domestic Science Schools.....	10,000.00
14. Salaries, experiments and materials in connection with the making of maple sugar.....	4,000.00
15. Travelling expenses, salaries and publications of lecturers...	10,310.70
Total.....	\$215,310.70

It appears as if the provinces will have to look more and more to the Dominion for funds to carry on government. Many do not like to acknowledge this, as they believe money received by way of a subsidy will be spent carelessly—"easy come, easy go." That may or may not be true. Certainly the present method tends in that direction. The provinces spend money freely; they try in various ways to raise money locally and then send a deputation to Ottawa to show the cabinet why their province should have special treatment. This is too much like the prodigal writing to the folks at home to help him out. If the provincial governments cultivate extravagant habits with the expectation of being helped out of difficulties, no system could be worse.

It is recognized by economists generally that a bonus given to wage earners is more carelessly spent, and not so beneficial as the same sum given as regular wages. A subsidy granted as an extra, after the budget of the year had been prepared, would be open to the same objection; but it need not be the case with an apportionment made on some proper basis and anticipated from year to year. The prejudice against such a source of provincial

revenue comes from a knowledge of the history of spasmodic grants. A case in point is the distribution to the various Eastern States of fixed sums in lieu of land grants, and of the surplus in the United States Federal Treasury, which in 1836 was distributed to the state governments.

It is stated by some provincial statesmen that the Canadian federal grants for agricultural education have been misspent. This may well be the case. The amount of money given without previous preparation was at first large. The tendency was to place a premium on a quick expenditure of the money. The grant has only a tenure of ten years and it would not seem wise to build up too elaborate a structure with the possibility of having no money to support it at the end of ten years. This led in some provinces to a profligate distribution. But none of these things is a necessary part of Dominion appropriations.

What is wanted is a permanent and elastic appropriation, something like that now granted by the Department of Public Instruction to school municipalities. The school municipality gets its regular revenue from three sources, local assessment, tuition fees and rates, and government grants. The money from government grants is not earmarked and spent more carelessly than the rest. No one ever heard of a local school trustee or commissioner paying a teacher a higher salary than necessary because the government grant was generous. In what way does a regular income of this kind differ from income from endowment received and carefully administered by the trustees of colleges and universities all over the civilized world? How does it differ from money received by the government from its permanent funds, or from investments with the Dominion government? Only in this, that endowments, investments, and permanent funds yield regular income, and by no process of coaxing, threatening, or political wire pulling can they be made any greater. The Protestant Committee of Public Instruction for this province is not a taxing body, but certain lump sums are handed over to it to distribute annually to the schools under its direction. It has never been accused of administering the funds carelessly, or improvidently.

There is no inherent difficulty in the principle of Dominion appropriations, and as soon as a fair, common-sense system is devised and adhered to, the prejudice against revenue so derived

will disappear. But even if a perfect system could not at once be devised, the provinces are really forced to find a larger part of their revenue in this way.

The balance between the taxing authorities and the spending authorities in Canada is not so nicely adjusted as it might have been. The real taxing power rests with the municipality on the one hand, and with the Federal government on the other, and this leaves the province between the two with no definite means of obtaining revenue. As a consequence, provincial secretaries and treasurers have had to devise all kinds of means to rake together enough money to keep up the many and important public services for which they are responsible. When this is taken into consideration, it is not surprising that the provincial governments have not provided a larger share of the expense of education.

This condition might be remedied by the province assuming the right to levy a tax on property. Such a tax is levied in all or nearly all of the states of the Union. But this would destroy the separation of the sources of provincial and local revenue, which is one of the desirable things about our present system.

Speaking on the separation of sources, Professor Seligman of Columbia University says:

The separation of state and local revenues is therefore a matter of vital importance in the American commonwealths of to-day. Not so much because it forms in itself any solution of the problem, but because it is the indispensable initial step to any substantial progress. The separation of state and local revenues is not a cure, but it alone will make a cure possible. It is from this point of view that we must address ourselves to the problem.

What will be gained by the separation of state and local revenues is that the state revenues will no longer be collected from the same source and in the same manner as the local revenues. It means practically that there should be no state tax rate on general property added to the local tax rate through the process of apportioning state expenditures among the localities according to the assessed valuation. And it implies as a corollary that some other method of securing the state revenues be devised.¹

If the principle of permanent and greatly increased subsidies is not worked out satisfactorily, the provincial government could

¹ Report of the National Tax Association, 1915.

call on all municipalities to levy, with their other taxes, one or two mills for provincial revenues. This might take the form of a special levy for school support and be distributed on some equitable basis. There is such a law in Maine and in New Jersey, and Massachusetts is likely to provide a state mill tax for school support at an early date. Another objection to this form of taxation, in addition to that raised by Dr. Seligman, is that it places a greater burden on immovable property. Real estate owners have borne the burden of taxation up until now with a good degree of patience. It is becoming better known, however, that an ever increasing proportion of wealth is in the form of personal property, tangible and intangible.

If the provincial government were authorized to levy a tax on real property, common fairness would demand that all other forms of wealth be taxed also. This would again violate one of the best principles of our present system. Economists are agreed that a personal property tax is one of the worst taxes ever instituted, and progressive states like Wisconsin have abandoned such a tax rather than ask the people to submit to the unfair levy which always results. One can quote almost at random from economists in support of this statement.

The Nebraska Special Commission on Revenue and Taxation, reported in 1914 as follows of the general property tax:

It is unsound in theory because it assumes that tax-paying ability increases in exact proportion to the amount of property owned, while it is generally true, other things being equal, that a man's ability to bear public burdens increases more rapidly than the size of his accumulations. This principle is recognized in the taxation of incomes by making liberal exemptions and by applying progressive rates to the higher incomes. If taxes are to be imposed on the basis of possessions, there is no logical reason why higher rates should not be laid on large accumulations of wealth; though as a matter of practice in administration small accumulations bear a heavier burden proportionately than the larger ones.

It assumes a constant ratio between the value of the property in a concern and its earning capacity. The falseness of the assumption is clearly seen in such monopolistic undertakings as the express business where the value of the property employed is no index of income. But in competitive business wide differences exist between the value of the property used and the income derived. The recognition of this fact has led taxing authorities to seek ways of reaching the "intangible" or "franchise" value connected with prosperous business, not shown in the value of the tangible property.

Again there are large classes of persons in the profession and in business, who employ relatively little capital while enjoying comfortable incomes, and under our present system escape their just share of the tax burden.

I now quote again from the paper by Professor Seligman. What is stated of the United States is also largely true to-day of Canada. In condemning the personal property tax, Dr. Seligman throws some light on the general problem of taxation, supports the principle of more provincial aid for education, states his strong belief in a separation of the sources of state and local revenue, and opens the way for a discussion of the income tax.

The discontent with the conditions of American taxation is growing apace. The reason is not far to seek. On the one hand, the development of industrial democracy is everywhere creating greater demands upon the public purse for a collective action which shall be in the interests of the entire community; on the other hand, the growth of prosperity and the transition from more primitive economic conditions to those of a complex industrial society are rendering more and more inadequate the fiscal basis and the fiscal machinery which have been bequeathed to us by our ancestors. Thus at both ends the pressure is felt. The fiscal needs are multiplied and are growing, and the old forms of revenue are no longer suitable. Hence, the pressure of public needs upon public resources.

It would be a mistake, however, to suppose that the public resources are in themselves inadequate. The fault does not lie with the social income. National prosperity is great and growing, and the increase of wealth and of social income is proceeding unchecked. Were our state and local resources marshalled and organized for fiscal purposes as is done by the national government, the embarrassment would soon vanish.

What, then, are the chief difficulties in our tax system which are coming more and more to be recognized everywhere throughout the length and breadth of the land? I should sum them up under eight heads. First and foremost is the breakdown of the general property tax, which is almost everywhere still the chief reliance of state and local government. The general property tax works well only amid most primitive economic conditions for which alone it was calculated. . . .

The administration of the general property tax is everywhere attended with increasing difficulty, and in our large industrial centres it has become, to use the words of a recent tax report, "A howling farce."

Second, a growing lack of equality in tax burdens, not only as between classes in the community, but as between individuals of the same class. Where land, for instance, is assessed at 20 per cent of its value in certain counties, and at 80 per cent or 100 per cent in other counties, it is obvious that the contribution to the state tax is grossly unequal and unfair.

Third, the application to general purposes of what was intended to be only a local revenue. All direct taxation was originally local in character, and the assessment of property for local taxation was at the outset a comparatively simple matter. When need for state revenue made itself felt, it was obviously expedient to tack on to this local taxation a quota for general purposes. But with the great development of state functions, and with the breakdown of the local barriers of commerce and industry, what was originally equal soon turned into inequality, and the attempt to fetter interlocal or even interstate business conditions by the bonds of purely local assessment has proved to be a fruitful source of difficulty.

Fourth, the failure to make modern corporations bear their fair share of taxation. The corporation is a growth of the last half century. It was unknown when the present framework of our tax system was established. The attempt to force the new wine into the old bottles is not only spoiling the wine, but cracking the bottles.

Fifth, the failure to secure adequate compensation from individuals and corporations alike for the franchises and privileges that are granted by the community. . . .

Sixth, the undue burden cast upon the farmer.

Seventh, the interference with business, due to the partial and spasmodic enforcement of antiquated laws.

. . . Over a century ago Alexander Hamilton, in his famous report on manufactures, stated this golden maxim: "All taxes which proceed according to the amount of capital supposed to be employed in a business, are inevitably hurtful to industry and ought carefully to be avoided by a government which desires to promote it." . . .

Eighth, the failure to make great wealth contribute its due share. In former times, where property was fairly equally distributed and conditions simple, inequalities in tax burdens were slight and unperceived. Before the huge aggregations of modern wealth, the crude tax machinery of earlier days stands impotent. And yet we hug ourselves with the delusion that all that is necessary is to patch up the old machinery, whereas what really is needed is to throw the old machinery on the scrap heap and to utilize entirely new and modern instruments and processes.

Three things stand out increasingly clear. First, we do not want to inaugurate in the province a personal property tax. Second, we want to keep the excellent system of separation-of-sources of local and provincial revenues. Third, we do not want to throw an increasing proportion of taxation on real estate owners, but want rather to seek out new and untaxed forms of wealth.

Of late years much has been said for and against raising money by a tax on income. At first sight such a tax appears to be just. It scarcely needs proof to satisfy any one that a man is,

in a general way, able to pay taxes in proportion to the income he receives. Real estate may be producing no revenue, and its owner may be forced to borrow money to pay his tax, but the man who has the income simply has the money, and can pay his percentage if required to do so. The purpose of a tax is to provide revenue, and the man who has the money coming in, is the man to whom one would naturally look for taxes.

A tax to be successful must be assessed according to ability to pay; it must have some relation to protection afforded; it must be fairly and equally assessed; it must be *sure* and sufficient for the purpose, and it must be capable of a convenient and inexpensive collection. The income tax is reasonable, just, convenient and sufficient, but it is exceedingly difficult to administer in such a way as to bear fairly on the honest and the dishonest. It has proved an easy tax to evade, and for many decades has fallen into disrepute on this continent. In England it is one of the main sources of revenue, and is efficiently administered. A large part is collected at the source, and evasion thus made difficult. In the United States, Wisconsin in 1911 and Massachusetts in 1915 placed laws on the statute books that have been capable of very efficient administration.

The United States has also enacted a federal income tax law, which is being actively carried out and is productive of large and increasing revenues.

In 1917 the government of Canada passed legislation providing for a Dominion income tax, but as yet it has not been put into full operation. It was amended in 1918.

The Special Commission of Revenue and Taxation for Nebraska, in 1914, reported as follows in regard to income tax:

The successful operation of the income tax in European countries for many years has long attracted the attention of students of taxation in the United States. England has had an income tax in continuous operation since 1842 which now yields one hundred and eighty or one hundred and ninety million dollars annually, or nearly one quarter of the imperial revenue, and more than a quarter of the tax revenue. Italy, Austria, and nearly all the German states make use of this method of taxation. The Federal government resorted to it during the Civil War, was kept from employing it in 1894 only by a supreme court decision declaring the tax a direct one,¹ and since the adoption of the sixteenth amendment, has

¹ The United States federal government was forbidden by the Constitution to levy a direct tax.

once more made it a part of the Federal revenue system. Moreover, about twenty states at one time or another have levied taxes on incomes though generally with such poor success that till recently it has been generally discountenanced as a state tax.

The merits of the income tax are unquestioned. Among people well advanced industrially it is an essential aid in bringing about an equitable apportionment of the tax burden. As a test of ability it is a fairer basis than the value of property upon which the property tax rests for the reasons pointed out elsewhere that all kinds of property are not equally productive and not equally indicative of the ability of the citizen to pay taxes. In the second place, it is needed to reach that considerable class of persons in each community who enjoy an income out of all proportion to the property owned. And again it is desirable as a substitute for the troublesome personal property tax.

That no greater progress has been made with this form of taxation in the American states is not due to any defect in the theory of the tax, but to the practical difficulties inherent in its administration and to defects in administrative machinery that can be removed. As before stated, a score of states have had experience with this form of tax with such uniformly poor success that it had become axiomatic in discussions of fiscal policy that it was an impossible tax for the states to administer. Only the long arm of the Federal government could be relied upon to reach reluctant taxpayers. In 1911, the state of Wisconsin after long consideration of the measure, passed an income tax law that has to all appearances worked successfully. That experience encourages the confident belief that other states may, by providing adequate administrative machinery and manning it with the right kind of officers, also adopt this highly desirable form of tax.

It is of interest to notice that in Wisconsin almost the whole tax has been paid by cities and towns. Eighty per cent of the tax came from the seventeen counties having the largest cities while the remaining 20 per cent came from fifty-four counties, which contained 50 per cent of the population. The average rate levied on corporations was 5.4 per cent; on persons and firms, a little less than 2 per cent. About 2 per cent of the total population of the state were on the income tax roll in 1913, viz., 46,582 out of a population of 2,333,000. The proceeds of the tax are distributed as follows: 10 per cent to the state; 20 per cent to the county; and 70 per cent to the local municipality in which it was collected.

One of the newest state income laws is that passed by Massachusetts and put into force in 1917. This law was an attempt to substitute something better for the personal property tax, espe-

cially the tax on money, credits, etc. It consequently provides a 6 per cent tax on all income of this kind down to the person whose income is \$600 from all sources. Business income has a uniform tax of $1\frac{1}{2}$ per cent, and allows an exemption of \$2,000 for single persons and as high as \$3,000 for a man with wife and children. About 200,000 persons made returns of income in 1917, \$12,000,000 tax was levied, 94 per cent of which was paid promptly. Tested by ability to produce the income required, the act has been a success.

Henry H. Bond, of the department of the Tax Commission, estimates that by the income tax, \$4,000,000 more was raised in 1917 than by the personal tax law which it superseded. An organization of fifty-five men appointed by and under the direction of the tax commissioner gives its whole time to the work. There is one central and ten branch offices, and at these are received the compulsory returns of taxpayers. Every effort is made to keep reports of incomes from being disclosed. In addition to the compulsory returns, provision is made to secure information at source from employers, corporations, etc., such information as salaries, interest dividends, lists of stockholders, etc. That this part of the act has worked successfully is shown by the fact that the commission received 20,000 reports of information-at-source and 10,000 such reports which contained lists of probable taxpayers were investigated in 1917. During the first year only three cases had been taken to the courts and these were to test out questions in the law itself. The cost of administration during the first year was about \$300,000, or 2.48 per cent on the amount collected.

In any study of income tax, the three things people generally are concerned about are the exemption limit, the rate of the tax, and the rate of progression.

Exemption limits in different places are as follows:

England.....	\$800
Holland.....	260
Prussia.....	225
Austria.....	213
Italy.....	77
Wisconsin.....	800 to \$1,200
Massachusetts.....	2,000 to 3,000
U. S. Bill of 1913.....	3,000 to 4,000
U. S. Bill of 1917.....	1,000 to 2,000
U. S. Bill of 1918.....	1,000 to 2,000
Canada, 1918.....	1,200 to 3,000

The basal tax by the United States law of 1913 was 1 per cent; by law of 1916, 2 per cent; by the act of 1917, 4 per cent; by act of 1918, 6 per cent.

By the act of 1917 the surtax in the United States was made as follows:

	<i>Per Cent</i>
\$5,000— 7,500.....	1
7,500— 10,000.....	2
10,000— 12,500.....	3
12,000— 15,000.....	4
15,000— 20,000.....	5
20,000— 40,000.....	8
40,000— 60,000.....	12
60,000— 80,000.....	17
80,000— 100,000.....	22
100,000— 150,000.....	27
150,000— 200,000.....	31
200,000— 250,000.....	37
250,000— 300,000.....	42
300,000— 500,000.....	46
500,000— 750,000.....	50
750,000— 1,000,000.....	55
1,000,000—15,000,000.....	61
15,000,000—20,000,000.....	62
Over 20,000,000.....	63

After adding to each of these the base tax of 4 per cent one has the actual per cent on each grade of income.

The Canadian Income Tax of 1917 with amendment of 1918 was as follows:

	<i>Per Cent</i>
On incomes from \$1,000 to \$1,500 of those without dependents.....	2
On incomes from \$2,000 to \$3,000 of those with dependents	2
On incomes above \$1,500 of those without dependents.....	4
On incomes above \$3,000 of those with dependents.....	4

In addition, the following supertax:

	<i>Per Cent</i>
\$6,000— 10,000.....	2
10,000— 28,000.....	5
20,000— 30,000.....	8
30,000— 50,000.....	10
50,000— 75,000.....	15
75,000— 100,000.....	20
100,000— 200,000.....	25
200,000— 400,000.....	30
400,000— 600,000.....	35
600,000— 800,000.....	40
800,000—1,000,000.....	45
1,000,000 and over.....	50

Also a further surtax, as follows, the percentage being figured on the basal tax and the supertax as above:

	<i>Per Cent</i>
On incomes from \$6,000 to \$10,000	5
On incomes from \$10,000 to \$100,000	10
On incomes from \$100,000 to \$200,000	15
On incomes from \$200,000 and above	35

Corporations are required to pay 6 per cent on incomes exceeding \$6,000, but are not liable for any supertax or surtax.

The following incomes are exempt from taxation:

1. Income of the Governor-General of Canada.
2. Incomes of consul and consul-generals staffs, who are not engaged in any other business and are citizens of the country they represent.
3. The income of a corporation, not less than 90 per cent of the stock of which is owned by a province or municipality.
4. The incomes of any religious, charitable, agricultural and educational institutions, boards of trade, and chambers of commerce.
5. The incomes of labor organizations and benevolent and fraternal societies.
6. The incomes of mutual corporations not having a capital represented by shares, no part of the income of which may bring profit to the members.
7. The incomes of all clubs, etc., organized and operated solely for social welfare.
8. The income of such insurance, mortgage and loan associations operated entirely for the benefit of the farmer, as are approved by the minister of finance.
9. The income derived from any bonds of the Dominion of Canada, issued exempt from any income tax.
10. The military and naval pay of officers who have been on active service overseas during the present war in any of the military or naval forces of the Empire or the Allies.

An income tax will never take the place of a tax on real estate or of indirect taxes. Immovable property will always owe the state for its protection, and a tax upon it will always be easy to collect and relatively easy to equalize. Indirect taxes, such as custom and excise duties, will be used less and less for protective purposes, but not less for purely revenue purposes. In no other way can the great mass of the population be reached. Every person should provide a part of the public revenue; government is a partnership affair, and it is neither good for the individual nor just to the other members of the group that certain classes should be tax free. To collect an income tax from all income earners would be absurd, for it would cost more to collect small taxes than they are worth. An indirect tax on some widely used

articles like sugar, tea, coffee, is borne by all groups, and gives all a share in the support of group activities.

The United States Income Tax is a good illustration of the narrow distribution of such a tax. The returns for 1916 published in August, 1918, show that out of a population of 100,000,000, only 437,000 persons came under the tax. These paid \$173,000,000 on incomes of \$6,300,000,000, an average of about 2.77 per cent. As the exemption limit during the period reported on was \$3,000, this means that less than one half of one per cent of the population had incomes of \$3,000 or more. If one person in five receives an income, there were 20,000,000 incomes in the United States, and of these 19,563,000 were below \$3,000.¹

In England, when the exemption limit was \$800, only one per cent of the population paid an income tax; only about five per cent of the incomes were above \$800, if it is considered that one in five is an earner.

These figures show that wealth and profits are very unevenly distributed, that an income tax only interests a small percentage of the population, and that it could never be used as the one method of raising a revenue, but only as one of the best among several.

In the United States a special committee was appointed by the National Tax Association to prepare a model system of state taxation. Professors Charles J. Bullock, of Harvard, and Thomas S. Adams, of Yale, were on this committee. In their report, which was to have been submitted to the Twelfth Annual Conference,² an income tax is strongly recommended as one of the methods by which public funds should be secured. Those interested in the question should read this and other reports of the National Tax Association.

One by one the leading economists of the country have been more strongly favoring the income tax. Professor Bullock, with his judicial mind, has not admitted that this form of tax is *per se*

¹ United States returns for 1917 made public in Oct. 1919, show the following:

A total of \$675,249,450 was collected on an income reported of \$13,652,383,207. There were \$3,472,890 personal returns filed, 47 per cent representing a net income of from \$1,000 to \$2,000. Three hundred and fifteen returns showed net incomes of from \$500,000 to \$1,000,000 and one hundred and forty-one returns, net incomes of over \$1,000,000.

The average tax per individual was \$368.56, and the average tax rate 6.03 per cent on net income.

² The Twelfth Annual Conference was to have been held at St. Louis, November 12-15, 1918, but was postponed on account of Spanish influenza.

easier to administer than the property tax. The experiences of Wisconsin and Massachusetts, however, have impressed him strongly.¹

Professor Seligman, of Columbia University, had been for some time the one outstanding economist who was unconvinced. In 1915 in his annual address as president of the National Tax Association, Dr. Seligman expressed himself in these words:

What then is this better remedy, and what is the next step for a state like New York? I have no hesitation at the present time in answering the substitution of income for property as the basis of taxation.

This will perhaps come to many of you as a surprise from one who has uniformly resisted the introduction of a state income tax in the United States. I must beg, however, that you will remember several things. In the first place I have now, for more than twenty years, been striving, as best I could, to call attention to the shortcomings of property as a theoretical basis of taxpaying ability. In the second place, I have always advocated the policy of taxation on a net receipt or income basis. Third, I have always been in favor of a federal income tax in general and have contributed my modest share towards the elaboration of the present act. . . .

I think it may be stated, without fear of contradiction, that the income tax has come to stay and that in principle it is not seriously opposed by the community.

There are many people in Canada who have not favored the income tax. It is not easy to convince these people that such a tax is just, workable, and capable of producing the income required. There are only two methods of proof outside of actual experience, viz., by investigating the working and results of such a law in other places, and by studying the opinions and arguments of men who have made taxation a lifelong study.

These two kinds of proof I have tried to present, and with sufficient elaboration to force conviction.

All of the Canadian provinces must have increased revenue, and the great problem of provincial legislators is now and has always been how to secure sufficient money to carry on the different departments of government. To summarize, this is the situation:

By an understanding with the Dominion government no income tax is to be levied by the province. The privilege of

¹ Report of the National Tax Association, 1917.

levying an ad valorem tax on property rests alone with the local municipality. Special taxes on corporations cannot be greatly increased in view of the new Federal Income and Business Tax. Succession duties and the like cannot expand rapidly enough to supply the increasing demands. Finally, a federal tax is more democratic than any other and the one course open is to secure larger appropriations from the Dominion.

This view is supported by different Canadian authorities. In its report to the Canadian government in 1913, the Royal Commission on Industrial Training and Technical Education¹ recommended as follows:

The industrial efficiency of the individual worker is of value not merely to himself, to the particular trade at which he works, to the community in which he lives, but also to the nation as a whole. Moreover, the facilities for travel and the frequent change of residence, indicate that, while the individual would obtain the benefit of industrial training and technical education in one locality, he might follow his occupation in another that might be far distant. That would be the more common and likely because of the large and rapid growth and development of Canada.

The very considerable increase in the population of Canada by immigration is throwing additional burdens for elementary education upon the communities and the province. The enhanced public revenues, due to growth by immigration, go, in a large measure, into the Dominion exchequer. The increase of the volume of trade brings in larger amounts through the customs offices. This would indicate that the new financial responsibility and burdens for industrial training and technical education, on a scale large enough and generous enough to be available to all the people between the ages of 14 and 18, should be sustained in large measure by funds from the Dominion Government.

In a recent issue of the *Montreal Star*, President Cutten, of Acadia University, Nova Scotia, gives his opinion on federal aid to education in the following words:

"The time has come for the Dominion to take a more active interest in education. Grants should be made to all the provinces for general education, and must be if the provinces are to do effective work. Through the medium of these grants the work in the different provinces could be articulated and standardized and improved. The value of this could not be overestimated, and while leaving the provinces, as at present, in control

¹ Professor James W. Robertson was chairman of this commission.

of this education, aid of great value would be rendered by advice and suggestion."

The principle of federal aid has recently received strong support in the United States from the commission on the "National Emergency in Education," etc., appointed by the National Education Association. Dr. George D. Strayer, president of the association, is chairman of this commission and its findings come with unusual authority. In Commission Series No. 1, the statement is made:

"The rural and village schools are by far the weakest links in the educational chain. There is no way in which these links can be strengthened save through expenditures vastly greater than the local communities can supply. General state taxation has already proved itself inadequate to a solution of the problem on a national scale. The welfare of the nation itself is more intimately bound up with the intelligence of that majority of its children now enrolled in the rural and village schools than with *any other single factor*. *Federal Coöperation in the support and development of rural education is clearly and unequivocally the only solution of the problem.*"

In Canada, two problems now appear for solution: First, where will the Dominion find this money, and, second, how will it be distributed to the provinces. Were Quebec the only province interested, it would answer the purpose for the federal government to levy for the Quebec government an extra tax of one or two per cent on all income returned by the inhabitants of this province. No doubt such an arrangement might be made by the province paying its proportion of the expense of collections. But all the provinces are equally interested, and there are many reasons why the better plan would be for the Dominion government to provide the money directly.

As the federal revenues become adjusted to after-war conditions, the Dominion government might well continue the income tax solely for purposes of education, administering part of it and handing the balance over to the provinces. This would do away with much of the objection to the tax, and throw the increasing burden of education upon the group best able to support it.

Some advantages of the last named method are these:

1. Education is a Dominion-wide concern and not only a provincial matter. People from the Maritime Provinces come in

thousands to Central Canada and the West, and the youth of Central Canada are continually moving to the Middle and Far West. Manitoba is vitally concerned in the education given in New Brunswick. Not only this but the Eastern Provinces have been sending larger numbers of teachers west and thus the East is directly moulding the young life of the West.

2. It is only democratic that one province should help another bear its burdens. If the interests of all are common, there should be an equalizing of burdens and of opportunities. Attention has already been called to the contrast between British Columbia and Prince Edward Island in the number of children under twenty years of age (page 67); also of the taxable property per unit of population in British Columbia as compared with Nova Scotia (page 71). The population of Prince Edward Island between 1901 and 1911 decreased 9,531, while British Columbia increased 213,823. Prince Edward Island showed a decrease of about 9 per cent, and British Columbia an increase of almost 120 per cent.

What happened was that the children Prince Edward had raised to years of maturity and educated more or less thoroughly, did not remain to repay their native province for their nurture, but went west to add their contribution to the wealth of the West. Neither did they return when old to their native province to spend their money and their old age on the little island where they first saw light. I have used these two provinces simply as examples. No one can change this movement of population, no one wants to; but if one throws aside all local prejudice, and looks at the question fairly, one is forced to admit that any system which would permit the richer parts of Canada to aid in educating the children of those provinces not so richly endowed with natural resources, is not only desirable, but any other system is undemocratic and unjust.

3. If the additional money needed is to be raised by an income tax, there are very decided advantages in having it collected by the central government.

First, it saves duplication of administrative machinery. In order that the tax be successful, there must be a fearless and competent commissioner and staff. In Massachusetts, as already stated, a staff of fifty-five men was kept constantly busy and ten offices were kept up in different centres of the state.

Canada can scarcely expect to carry out her law effectively with less proportionate expense.

Second, it is a fairer tax, as much income, especially that derived from such property as railways and companies with branches in different provinces, does not belong to any one province, but to the Dominion as a whole.

Third, the central government can become a much more efficient collector. A Dominion official can put the spirit of dread into a prospective taxpayer much better than a local assessor, and also better than an officer of the provincial government. This principle is generally recognized, and as the greatest difficulty with the income tax in the past has been in its administration, this is a most important matter. People generally stand in some awe of the customs house officers, and do not take many chances with them. There must be the same awe of the income tax collector, if the tax is not to be evaded.

Although the Canadian Income Tax Law has been in force for almost a year, no complete returns have been made, and one can only roughly estimate what will be the amount of income taxed. According to a recent report of the Dominion statistician, the national wealth of Canada is not far below seventeen billion dollars, and the national annual income about two and one half billion. The income of the 1,628,273 persons estimated as earning salaries and wages is put at \$881,283,300 for 1911, or an average of about \$540 each. There remains a large number who are working for themselves, and receiving the income in the form of profits. The number of these is estimated at 1,300,000, and their income for 1911 was put at \$900 each. In the seven years since the census, incomes have gradually increased. By estimating the first group at \$650 a year, and the last group at \$1,100 a year we have an annual income of \$2,488,377,450. Only a small part of this income will be liable for income tax.

In 1912 the Bureau of the Census, Washington, estimated the national wealth of the United States at 187 billion. During the period 1904-1912 the income increased on the average of about ten millions a year. The national wealth for 1918 must be at least two hundred and seventy billions, or about sixteen times as great as that of Canada. If we take it for granted that income is in proportion to national wealth, and that the distribution is about the same in the two countries, Canada might expect, under

the same law, to realize about one sixteenth as much from her income tax as did the United States.

In 1916 the United States collected one hundred and seventy-three million. On this basis Canada would collect a little less than eleven million.¹ A sum fully as large as this would be needed to bring about the results in education advocated in this chapter. This amount would be in about the same proportion per unit of population as that proposed for the United States by the Smith-Towner bill.

Another problem that comes up before this question is finally disposed of is: Should the Dominion government hand this money over to the provinces with very general directions as to its destination, or would it be better that specific instructions be given in regard to its use, and a penalty of forfeiture inflicted for non-fulfilment of the terms?

The Dominion now grants annually \$1,100,000 to the provinces for purposes of agricultural education. In the case of this grant, the instructions are very general, and the federal government leaves the spending of the money in the hands of the provincial authorities. It has not worked particularly well. The money in Quebec has been handled by the department of agriculture, whose officials had neither training nor experience in educational administration. A statement of the expenditure of the grant is printed in the public accounts year by year, and a study of these leaves one in doubt as to whether or not the money has been placed where it has done the most good. (See page 125).

I believe strongly that the grant should be made on such conditions as the following:

1. Before any money whatever is spent, a comprehensive scheme of improvement should be worked out by the provincial and federal authorities in consultation with the heads of the Departments of Public Instruction² and carefully chosen experts in the field of educational administration.

¹ Since the above was written a letter from the Federal Commissioner of Taxation dated Oct. 28, 1919, states: "Up to the 20th instant for the year 1917 there have been issued 51,874 assessments, aggregating \$12,296,889.91, of which 47,740 aggregating \$11,128,625.60 have been paid. The balance is being collected gradually.

² Unfortunately, the Council of Public Instruction in the province of Quebec is really a parliament consisting of fifty-nine members, thirty-seven forming the Catholic Committee and twenty-two, the Protestant Committee. This is far from the ideal but it is not within the domain of this paper to deal with the situation.

2. The money appropriated should be administered by the Department of Education in the several provinces, and any money not expended each year should be held over and added to the amount available for succeeding years.

3. The money provided should be for the benefit of public education in the elementary and secondary grades, including vocational training for students of these grades.

4. All municipalities benefitting should be required to maintain their schools free to all pupils in all grades.

5. No money from the fund should be used for the aid of schools that have not thoroughly qualified and licensed teachers.

6. The first claim on the fund should be to secure by means of bonuses or otherwise, the training of teachers in sufficient numbers to supply the demands of the schools.

7. The second claim should be to provide competent and specially trained inspectors or supervisors in such numbers as to be in constant touch with the schools in their territory.

8. The third claim should be for the aid of those municipalities where the tax rate on real estate for general and school purposes is excessive: say over 5 mills on the dollar, after the assessments have been equalized and brought up to the actual cash value.

9. The fourth claim should be for the establishment and maintenance of consolidated schools. No grants whatever from this fund should be given to municipalities that refuse to establish consolidated schools within their territory after the inspector and the head of the Department of Public Instruction have recommended that such schools be built.

10. No French school should receive a grant that does not provide instruction in English reading and conversation in all grades above grade two, and no English school should receive a grant that does not provide instruction in French reading and conversation in all grades above grade two.

11. In no case should the grant to a municipality be in excess of the sum raised locally, and in most cases the province should raise at least as much for each specific purpose as the Dominion grant.

12. Before any of this appropriation could be devoted to any other purpose than those named, the unanimous consent should be obtained of a committee representing all the provinces, or, of the Federal board, if one is formed.

Upon first thought one might think it better to allow the local authorities to have full charge of elementary and secondary schools, and to call on the Federal government for aid in higher technical schools and universities. It may well be claimed that these higher schools are national already. McGill University and Toronto University, for instance, draw students from every part of Canada and are national in every sense, except in control and support. The large provincial grants that now go to all such institutions could be diverted to the primary and secondary schools, and federal aid could make up the loss to the first named institutions. This could be done, and it is in harmony with the principle already recognized by the Dominion government, in the special grant to agricultural and veterinary schools. But there are very great advantages in giving the grants to the Department of Public Instruction for the support of schools under commissioners and trustees:

1. The absence of higher technical schools or universities in a province need not be a great drawback. Only a few students, at best, go to such schools, and in such forms of education there is complete freedom. Many students from the Maritime Provinces come to McGill and Laval every year. Toronto University numbers its students from the West by hundreds. Three or four great universities would be as good if not better than the twenty universities now established for the eight million people in Canada, and a few higher technical schools in affiliation with the universities would give the leadership in these directions. Large numbers of our students will go to Europe and the United States for their graduate work, no matter how many home universities are established. Then for this particular kind of education there is no need of an equalization. A poor province can simply let such education alone, and allow the richer provinces to supply such schools.

2. None of these facts are applicable to elementary and secondary schools. The elementary schools must be at the very doors of the people, and secondary schools within a few miles. If this is not the case, only a few will get even a rudimentary education. Nor is this all. It is true Canada needs great leaders to-day, and these must be provided in higher schools, but where one such leader is required hundreds of skilled and intelligent workmen are needed, and these must be provided out of the school-age group,

and they must be trained first in primary schools, and then in those of secondary rank. These schools must be very different from the narrow academic school of the past, for Canadian citizenship means more than it meant in the past.

3. Then again, a system of education that puts the emphasis on the top is not going to produce even the great leaders it seeks. These must come up by way of the primary and secondary schools; and under a system where only one half of one per cent of the children enrolled are found as far advanced even as grade eight, there is no material ready to man the higher schools when established. (See page 63).

This can be readily seen in the numbers in attendance at some of these schools in 1915-16. In view of the large government grants, these figures should be generally known.

STATISTICS FROM THE REPORT OF FOUR VOCATIONAL
SCHOOLS, 1915-16

<i>Institution</i>	<i>Value of Plant</i>	<i>Annual Government Grant</i>	<i>Expendi- ture for the Year</i>	<i>Students Enrolled</i>	<i>Cost per Student</i>
Higher Commercial School (Montreal)	\$656,750	\$50,000	\$57,265	46	\$1,244.00
Polytechnic School (Montreal).....	207,882	55,000	95,651	140	683.00
Technical School (Montreal).....	659,304	40,000	88,970	269	330.00
Technical School (Quebec).....	423,965	36,000	52,935	88	601.00

Higher education in the province of Quebec is in no great need of government help. This kind of education is always to the fore. Rich men give of their money by millions, for the erection of new buildings, the establishing of chairs, and the building up of scholarships and great endowments. On the other hand, primary and secondary schools are left almost entirely to the local taxpayers, and as the local taxpayers are often very selfish and always very watchful of expenditures, these branches of education are almost stationary and can only be rapidly and fundamentally changed for the better by application of a financial remedy such as has been outlined.

In the United States at various times the Federal government has given financial assistance to state educational institutions.

In 1836, \$28,000,000, the larger part of the balance in the federal treasury was handed over to the states and used by most of them for education. In 1862, during the Civil War, President Lincoln gave his assent to a bill granting to the states for agricultural education thirty thousand acres of land for each senator and representative. At the present time each state agricultural college receives annually from the Federal government \$40,000, and each agricultural experimental station, \$28,000.

By the Smith-Hughes Act, approved on February 23, 1917, the principle of federal aid was extended to include industrial education in its wide sense. More definite directions were laid down as to the expenditure of this money, and provision made for a general federal supervision of the schools thus established and maintained. For the carrying out of the policy, a Federal Board for Vocational Education was created.

Like the Canadian grants for agricultural education these grants are progressive, as follows:

1917-18.....	\$1,860,000
1918-19.....	2,512,000
1919-20.....	3,182,000
1920-21.....	3,836,000
1921-22.....	4,329,000
1922-23.....	4,832,000
1923-24.....	5,318,000
1924-25.....	6,380,000
Annually thereafter	7,367,000

The appropriations are to be used for four main purposes: First, for salaries of teachers, supervisors and directors of agricultural education; second, for salaries of teachers in schools dealing with trade, home economics and industry; third, for salaries of teachers in teachers' training schools and for the maintenance of such schools; fourth, for overhead expenses in connection with the Federal Board for Vocational Education. For every dollar of federal money appropriated, an equal amount must be furnished by the state, or local community or both.

There has grown up in some quarters the fear that by means of these grants the federal authorities would feel that they had bought the right to dictate to the state its educational policy. The officers of the Federal Board most emphatically deny this and claim that their aim is to furnish the fullest information, to

reveal new needs, to experiment, to provide constructive and helpful supervision, and, where it is needed, to point out where expert leadership may be found.

The Federal Board is made up of three cabinet ministers, of the present Commissioner of Education, and of three laymen. These seven men deal with policy but place the administration of the system in the hands of a director and three assistant directors, one for Home Economics, Trade and Industry, one for Commerce and Agriculture, and one for Research.

In almost every state the state government has named the regular Department of Education to coöperate with the Federal Board in carrying out the plans of the joint board thus established. In forty-four states out of the forty-six the Superintendent of Public Instruction is also the leader of the coöperative vocational work, and a dual control is in this way avoided.

This act marked the second important step on the road toward general federal aid for education. The promoters of the Smith-Hughes Act give four fundamental ideas upon which their co-operative system is based:

"First, that vocational education being essential to the national welfare, it is a function of the National Government to stimulate the States to undertake this new and needed form of service; second, that Federal funds are necessary in order to equalize the burden of carrying on the work among the States; third, that since the Federal Government is vitally interested in the success of vocational education, it should, so to speak, purchase a degree of participation in the work; and fourth, that only by creating such a relationship between the central and the local Government can proper standards of educational efficiency be set up."

Every one of these principles, in even a greater degree, is applicable to general elementary education without which no other education is possible. Having once admitted the validity of these "fundamental ideas," legislation could not consistently stop at vocational education. This is recognized in the Smith-Towner bill introduced in the House of Representatives at Washington May 19, 1919. The bill has been fortunate in committee, and there are the strongest reasons to believe that it will become law. It provides for the formation of a regular Federal Department of Education with secretary and assistants, and for

the merging of the old Bureau of Education in the new department.

The Smith-Towner bill calls for an annual appropriation of \$100,000,000 to start with; to be used as follows:

First. \$500,000 for administrative purposes.

Second. \$7,500,000 for removal of illiteracy, to be apportioned to the states in the proportions which their respective illiterate populations of ten years of age and over, bears to the total illiterate population of the United States.

Third. \$7,500,000 for Americanization of immigrants, distributed on the same principle as the last named grant.

Fourth. \$50,000,000 for equalizing educational opportunities, to be apportioned to the states, one half in the proportions that the number of children between the ages of six and twenty-one of the respective states bear to the total number of such children in the United States, and one half in the proportions which the number of public school teachers employed in teaching positions in the respective states bear to the total number of public school teachers employed in the United States.

Fifth. \$20,000,000 for physical education apportioned according to population.

Sixth. \$15,000,000 for preparation of teachers, apportioned to the states in proportion to the number of teachers actually employed.

In order to share in these grants, the state legislature must formally accept the provisions of the bill, and name its chief educational officer, of whatever title, to represent the state in the administration of the act. No money will be granted to any state unless a sum equally as large is provided by state or local authorities, or both for the same purpose.

In order that no state may feel that any of its rights are being interfered with the bill expressly states: "That this act shall not be construed to require uniformity of plans, means, or methods in the several states in order to secure the benefits herein provided. . . . That all the educational facilities encouraged by the provisions of this act and accepted by a state shall be organized, supervised and administered exclusively by the legally constituted state, and the local educational authorities of such state."

What has this to do with our problem in Canada? It would be provincial of us to claim that we do not wish to imitate the

United States. The two countries are similarly situated, and naturally would look for a similar solution of most of their problems. It is useless to claim that our educational system is at present satisfactory. Such a claim can be based only on ignorance or stupidity or both.

After the Franco-Prussian War France made her school system one of the great departments of her national government. England, after the late war started, made plans on a national scale for the reconstruction and extension of her educational system. And now our nearest neighbor, the great democratic Republic, is making plans looking forward to a national system in which burdens will be equalized and the highest standards maintained, and that without interfering with state rights.

The time has certainly come in Canada for a great progressive move. Those who see only vocational education are urging for federal grants and have been told they will be forthcoming. Are we to copy only the mistakes of the United States, first form a weak bureau of education and then a vocational commission, thus making a mere patchwork of our administrative system—or are we to strike out boldly and establish a department of education that will correlate the federal schemes, and frame and carry out a policy in harmony with Canadian needs and Canadian traditions?

In the United States there are no separate schools in the State systems. Where Roman Catholic people want separate schools they have to build and support them out of private funds. These parochial schools so-called will not receive aid from federal funds. Consequently, some members of the Catholic communion in the United States are not in favour of the Smith-Towner Bill. There would not be the same objection in the province of Quebec as all schools in that province are a part of the provincial system and would be given aid according to their need.

Some Canadians of good intention look forward to a day when Quebec will have a system of non-sectarian schools in which one language will be taught, and in which Catholic and Protestant will sit side by side. These hope to hasten that day by the establishment of a federal Department of Education. Those who persist in this idea have not carefully studied the history and development of the present system, nor properly measured the

strength and persistence of religious and race characteristics. For generations to come there will be two populations in the province, and, so long as this continues, the dual system of schools is a democratic and not unsatisfactory compromise.

The French majority in the province have scrupulously respected the rights of the English minority. In the Dominion as a whole, the English speaking are in the majority and the rights of the minority are protected by the British North America Act.

Under the Federal Board of Education proposed, the rights of minorities would have to be amply protected, and the administration of the system of education left in the hands of the provincial authorities.

The two races in Quebec have much in common and believe that nothing is to be gained by emphasizing differences, and appealing to race prejudice. All leaders of the two populations will do well to work for a better understanding, and accept the slow and natural process of amalgamation, rather than attempt, by forcing the authority of the majority, to pass legislation against the wishes of a conscientious minority be it French or English, Protestant or Catholic.

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VITA

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